



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

GST & Indirect Taxes Committee



NOTIFICATION NO. 45/2017-UNION TERRITORY TAX (RATE), DATED 14-11-2017

AS AMENDED BY NOTIFICATION NO. 9/2018-UNION TERRITORY TAX (RATE), DATED 25-1-2018
[RESCINDED BY NOTIFICATION NO. 11/2022-UNION TERRITORY TAX (RATE), DATED 13-7-2022]

In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) (hereafter in this notification referred to as "the said Act"), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, from the so much of the union territory tax leviable thereon under section 7 of the said Act, as in excess of the amount calculated at the rate of 2.5 per cent, when supplied to the institutions specified in the corresponding entry in column (2) of the Table, subject to the conditions specified in the corresponding entry in column (4) of the said Table—

TABLE

Sl.No.	Name of the Institutions	Description of the goods	Conditions
(1)	(2)	(3)	(4)
1.	¹ [Public funded research institution or a university or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital]	(a) Scientific and technical instruments, apparatus, equipment (including computers). (b) accessories, parts, consumables and live animals (experimental purpose). (c) computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches. (d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in financial year.	(i) The goods are supplied to or for— (a) a public funded research institution under the administrative control of the Department of Space or Department of Atomic Energy or the Defence Research Development Organisation of the Government of India and such institution produces a certificate to that effect from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union Territory in the concerned department to the supplier at the time of supply of the specified goods; or (b) an institution registered with the Government of India in the ² [Department of Scientific and Industrial Research] and such institution produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union territory

¹ Substituted for "Public funded research institution other than a hospital or a university or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a National Institute Technology/Regional Engineering College" by Notification No. 9/2018-Union Territory Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

² Substituted for "Department of Scientific and Research" by Notification No. 9/2018-Union Territory Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

			<p>in concerned department to the supplier at the time of supply of the specified goods.</p> <p>(ii) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the said goods are required for research purposes only.</p> <p>(iii) In the case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.</p>
2.	Research institution, other than a hospital	<p>(a) Scientific and technical instruments, apparatus, equipment (including computers).</p> <p>(b) accessories, parts, consumables and live animals (experimental purpose).</p> <p>(c) computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches.</p> <p>(d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in a financial year.</p>	<p>(1) The institution is registered with the Government of India in the ³[<i>Department of Scientific and Industrial Research</i>], which—</p> <p>(i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each case, certifying that the said goods are essential for research purposes and will be used for stated purpose only.</p> <p>(ii) in the case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.</p> <p>(2) The goods falling under (1) above shall not be transferred or sold by the institution for a period of five years from the date of installation.</p>
3.	Departments and laboratories of the Central Government and State Governments, other than a hospital	<p>(a) Scientific and technical instruments, apparatus, equipment (including computers).</p> <p>(b) Accessories, parts, consumables and live animals (experimental purpose).</p>	<p>(i) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the said goods are required for research purposes only.</p> <p>(ii) in the case of supply of live animals for experimental purposes, the institution</p>

³ Substituted for "*Department of Scientific and Research*" by Notification No. 9/2018-Union Territory Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

		(c) Computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches. (d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in a financial year.	produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.
4.	Regional Cancer Centre (Cancer Institute)	(a) Scientific and technical instruments, apparatus, equipment (including computers). (b) Accessories, parts, consumables and live animals (experimental purpose). (c) Computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches. (d) Prototypes, the aggregate value of prototypes Received by an institution does not exceed fifty thousand rupees in a financial year.	(i) The goods are supplied to the Regional Cancer Centre registered with the Government of India, in the ⁴ [<i>Department of Scientific and Industrial Research</i>] and such institution produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union territory in concerned department to the supplier at the time of supply of the specified goods; (ii) the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the said goods are required for research purposes only. (iii) in case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.

Explanation ⁵[1]. —For the purposes of this notification, the expression, —

- (a) "Public funded research institution" means a research institution in the case of which not less than fifty per cent of the recurring expenditure is met by the Central Government or the Government of any State or the administration of any Union territory;
- (b) "University" means a university established or incorporated by or under a Central, State or Provincial Act and includes—
 - (i) an institution declared under section 3 of the University Grants Commission Act, 1956 (3 of 1956) to be a deemed University for the purposes of this Act;

⁴ Substituted for "Department of Scientific and Research" by Notification No. 9/2018-Union Territory Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

⁵ Explanation renumbered as Explanation 1 thereof by Notification No. 9/2018-Union Territory Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.

- (ii) an institution declared by Parliament by law to be an institution of national importance;
- (iii) a college maintained by, or affiliated to, a university;
- (c) "Head" means —
 - (i) in relation to an institution, the Director thereof (by whatever name called);
 - (ii) in relation to a University, the Registrar thereof (by whatever name called);
 - (iii) in relation to a college, the principal thereof (by whatever name called);
- (d) "hospital" includes any Institution, Centre, Trust, Society, Association, Laboratory, Clinic or Maternity Home which renders medical, surgical or diagnostic treatment.

⁶[Explanation 2.—For the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96-Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017.]

2. This notification shall come into force with effect from the 15th day of November 2017.

⁶ Inserted by Notification No. 9/2018-Union Territory Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018.