

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

Dated, Thiruvananthapuram,th November 2017

G.O.(P) No. /2017/TD

S.R.O. No...../2017.– In exercise of the powers conferred by sub-section (1) of section 11 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (hereafter in this notification referred to as “the said Act”), the Government of Kerala, 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 State tax leviable thereon under section 9 of the said Act, as is 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

Conditions	Description of the goods	Name of the Institutions	.S. No
(4)	(3)	(2)	(1)
<p>i) The goods are supplied to or – for</p> <p>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</p> <p>b) an institution registered with the Government of India in</p>	<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 financial year</p>	<p>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</p>	.1

<p>the Department of Scientific and 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 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>			
<p>The institution is registered (1) with the Government of India in the Department of Scientific -and Research, 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</p>	<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</p>	<p>Research institution, other than a hospital</p>	<p>.2</p>

<p>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>The goods falling under (1) (2) above shall not be transferred or sold by the institution for a period of five years from the .date of installation</p>	<p>prototypes received by an institution does not exceed fifty thousand .rupees in a financial year</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 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>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</p>	<p>Departments and laboratories of the Central Government and State Governments, other than a hospital</p>	<p>.3</p>
<p>i) The goods are supplied to) the Regional Cancer Centre registered with the Government of India, in the Department of Scientific and 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</p>	<p>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</p>	<p>Regional Cancer Centre (Cancer Institute</p>	<p>.4</p>

<p>Deputy Secretary in the Union territory 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 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>Memory(CD-ROM), recorded magnetic tapes, .microfilms, microfiches</p>		
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- ,For the purposes of this notification, the expression *Explanation.* -

"Public funded research institution" means a research institution in the case of which a) 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

"University" means a University established or incorporated by or under a Central, b) - State or Provincial Act and includes an institution declared under section 3 of the University Grants Commission Act, 1956 i) ;(3 of 1956) to be a deemed University for the purposes of this Act an institution declared by Parliament by law to be an institution of national ii) ;importance ;a college maintained by, or affiliated to, a University iii)

- "Head" means c)

;(in relation to an institution, the Director thereof (by whatever name called i)

;(in relation to a University, the Registrar thereof (by whatever name called ii)

;(in relation to a college, the Principal thereof (by whatever name called iii)

"hospital" includes any Institution, Centre, Trust, Society, Association, Laboratory, d) .Clinic or Maternity Home which renders medical, surgical or diagnostic treatment

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

,By order of the Governor

,MINHAJ ALAM

Secretary to Government

Explanatory Note

This does not form part of the notification, but is intended to indicate the general)
(.purport

Pursuant to the decision taken in the 23rd GST Council, Government have decided to reduce the tax rate on intra state supply of goods of specified descriptions to certain institutions to 2.5 % subject to certain condition

.The notification is intended to achieve the above object