



GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY
SECTOR 16C, DWARKA, NEW DELHI-110 078

PURCHASE BRANCH

F.13.5(3)/IPU/PUR/Exem. Cert./2015-16/110

Dated: 28.09.2015

CIRCULAR

In response of the online application submitted by the Purchase Branch on the basis of the data received from the different University School of Studies/Departments regarding research activities, Department of Scientific and Industrial Research, Ministry of Science and Technology, Govt. of India has issued the renewed Certificate of Registration valid up to 31.08.2020 for the purposes of availing customs/Central Excise duty exemption in terms of Govt. notification No. 51/96-Customs dated 23.07.1996 and Central Excise Duty Exemption in terms of Govt. notification No. 10/97-Central Excise dt. 01.03.1997 as amended from time to time.

The DSIR has issued the exemption certificate on the following terms and conditions.

1. The institution should acknowledge receipt of the registration letter by stating that they will abide by the terms and condition of registration.
2. The registration would be valid for the period specified in the registration letter**. Request for renewal of registration shall be make in the prescribed Performa, at least 3 month before the expiry of the valid registration. Applications received late may not be considered.
***However, certificate of registration is not valid for activities falling within the definition of 'hospital' as per notification no. 51/96-Customs dated 23.07.1996 and No. 10/97-Central Excise dated 01.3.1997 issued by the Department of Revenue. The institutions are cautioned to go through the notifications before availing duty exemptions under these notifications.*
3. Brief summary of the R&D activities, status of on-going projects and achievements of the institution shall be submitted to the DSIR at the end of 5(five) years, in case of institution where validity of registration is 10(ten) years. This should include details related to papers published, patents obtained and processes developed, new products introduced, awards & prizes received and copy of the latest Annual Report.
4. The institution should have a broad based research advisory committee (RAC), which should meet at regular intervals for approving, guiding and monitoring the ongoing and future research projects.
5. The institution should have separate budget for research. The institution should utilize the duty exemption facility as per the above mentioned notifications, for research purpose only. Non-research requirement such as the one for service activities, teaching, training, patient care, etc. should not be procured availing the facility.
6. The onus of use/ implement/ to prove that a duty exemption has been availed for research purpose only lies with the institution. DSIR will not be responsible for any misuse of the duty exemptions facility.
7. The Institutions should introduce a chapter in its Annual Report dealing with the research & development work. This could contain the on-going research project, achievements during the year, publications, patents if any, etc. The R&D income & expenditure should be separately shown in an annexure/ schedule in the statement of accounts in the Annual Report.

8. The registration will entitle the institutions to avail customs/ excise duty exemption on purchase of equipment, instruments, spares thereof, consumables etc. used for research & development subject to relevant Government policies in force from time to time. Such exemptions will have to be separately applied for in the prescribed formats. The institutions should also abide by the terms & conditions of the customs & central excise notifications issued/ amended from time to time.
9. In case of disposal / sale of R&D equipment, clearance from customs/ excise authorities will also be required in view of the applicable notifications under which the equipment was imported / purchased in India.
10. The institution should submit half-year returns of the imports and domestic purchases in the month of January and July every year in the Performa issued by DSIR along with details of items, their value & utilization.
11. Any violation of the terms & conditions mentioned above and / or provisions of taxation in force will make the institution liable to de-registration.
12. The institution will also conform to such other conditions for registration stipulated in the Guidelines, as may be specifically provided in the registration letter and notices placed on department official website (<http://www.dsir.gov.in>) from time to time.

In view of the above, following are requested to take necessary action in respect of the above points of Terms & Condition imposed by DSIR:

1. All Deans of different USS/Directors of Centres and all concerned are requested to maintain data as per point No. 3 and 10 of the above terms and conditions and may provide the same to the Purchase Branch as and when required.
2. Director, R&C is requested to take necessary action in respect of point No. 4 above.
3. Planning Branch may be requested to take care of point No. 7 in coordination with the concerned Schools/Depts.
4. Controller of Finance is requested to take care of point No. 5.

Further, all the Schools/Depts./Centres of the University who wish to purchase lab equipments and want to avail Customs/Central Excise duty exemption may furnish details to the Purchase Branch before procurement at each occasion to obtain a copy of the Exemption Certificate from the Purchase Branch to avail exemption in Custom/Central Excise Duty.

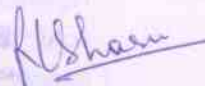
This issues with the approval of the competent authority


(Sunita Shiva)

Dy. Registrar (Purchase)

Copy to:

1. All Deans
2. All Directors
3. Controller of Examinations
4. Controller of Finance
5. SE, UWD
6. All Branch In-charges
7. Head, UITS (with a request to upload the circular on the University website)
8. Asstt. Registrar (VC Sectt.) – for information of Hon'ble Vice Chancellor
9. Asstt. Registrar (Registrar Sectt.) – for information of the Registrar
10. Office copy


(Ramesh Chand Sharma)
Section Officer