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FINANCE DEPARTMENT

NOTIFICATION

The 14th November, 2017

S.R.O. No. 551/2017—In exercise of the powers conferred by sub-section (1) of Section 11 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereafter in this notification referred to as "the said Act"), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, do hereby exempt 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 in excess of the amount calculated at the rate of 2.5 percent., 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	Description of the goods	Conditions
	Institutions		
(1)	(2)	(3)	(4)
1.	Public funded research	(a) Scientific and technical	(i) The goods are supplied
	institutionother than a	instruments, apparatus,	to or for –
	hospital or a University	equipment (including	(a) a public funded
	or an Indian Institute of	computers);	research institution under
	Technology or Indian	(b) accessories, parts,	the administrative control
	Institute of Science,	consumables and live	of the Department of
	Bangalore or a National	animals (experimental	Space or Department of
	Institute Technology/	purpose);	Atomic Energy or the
	Regional Engineering	(c) computer software,	Defence Research
	College	Compact Disc-Read Only	Development Organisation
		Memory (CD-ROM),	of the Government of
		recorded magnetic tapes,	India and such institution
		microfilms, microfiches;	producesa certificate to
		(d)Prototypes, the aggregate	that effect from an officer
		value of prototypes received	not below the rank of the
		by an institution does not	Deputy Secretary to the
		exceed fifty thousand rupees	Government of India or
		in financial year.	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 Department of Scientific and Research and such institution produces a certificate from an officer not below the of the rank Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union territory in departmentto concerned 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 the case of supply live animals experimental purposes, the institution produces, at the time of supply, 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 **Experiments** Animals.

2.	Research institution,	(a) Scientific and technical	(1) The institution is
	other than a hospital	instruments, apparatus,	registered with the
		equipment (including	Government of India in the
		computers);	Department of Scientific
		(b) accessories, parts,	and Research, which-
		consumables and live	(i) produces, at the time of
		animals (experimental	supply, a certificate to the
		purpose);	supplier from the head of
		(c) computer software,	the institution, in each
		Compact Disc-Read Only	case, certifying that the
		Memory (CD-ROM),	said goods are essential for
		recorded magnetic tapes,	research purposes and will
		microfilms, microfiches;	be used for stated purpose
		(d) Prototypes, the	only;
		aggregate value of	(ii) in the case of supply
		prototypes received by an	of live animals for
		institution does not exceed	experimental purposes, the
		fifty thousand rupees in a	institution produces, at the
		financial year.	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.
			(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.
3.	Departments and	(a) Scientific and technical	(i) The institution
<i>J</i> .	Laboratories of the	instruments, apparatus,	produces, at the time of
	Central Government and	equipment (including	supply, a certificate to the
	State Governments,	computers);	supplier from the Head of
	other than a hospital	(b) accessories, parts,	the Institution, in each
	onior man a nospitar	consumables and live	case, certifying that the
		animals (experimental	said goods are required for
		purpose);	research purposes only;
		(c) Computer software,	(ii) in the case of supply
		Compact Disc-Read Only	of live animals for
		Memory(CD-ROM),	experimental purposes, the
		recorded magnetic tapes,	institution produces, at the
<u> </u>		inagnotic tapes,	motivation produces, at the

	microfilms, microfiches; (d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in a financial year.	from the Head of the Institution that the live animals are required for
4. Regional Cancer Ce (Cancer Institute)	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.	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

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

[No.33023–FIN-CT1-TAX- 0043/2017/FIN.]

By Order of the Governor

S. ROUT

Deputy Secretary to Government

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