GOVERNMENT OF ODISHA FINANCE DEPARTMENT

NOTIFICATION

The 14th November, 2017

S.R.O.No. — 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 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

S. No.	Name of the Institutions	Description of the goods	Conditions
(1)	(2)	(3)	(4)
1.	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	(a) Scientific and technical instruments, apparatus, equipment (including	(i) The goods are supplied to or for — (a) a public funded research institution under

Scientific and Resear and such institution produces a certificate from an officer not below that of the Deput Secretary to the Government of India the Deputy Secretary the State Government of the Deputy Secretary the State Government of the Deputy Secretary the Union territory concerned department the supplier at the time of supply of the specific goods; (ii) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in eace case, certifying that the said goods are required for research purposes only; (iii) In the case of supply of live animals for 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 of Experiments on Animals.				
Scientific and Resear and such institution produces a certificate for an officer not below the produces and officer not below the produces are certificate for an officer not below the produces at the Deput Secretary the State Government of India the Deputy Secretary the State Government of the Deputy Secretary the Union territory concerned department the supplier at the time of supply of the specific goods; (ii) The institution produces, at the time of supply a certificate to the supplier from the Head of the Institution, in eace case, certifying that the said goods are required for research purposes only; (iii) In the case of supply of live animals for 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 an objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments or Animals. 2. Research institution, other than a hospital (a) Scientific and technical instruments, apapartus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, the Department of Scientific and Research, which- 10) produces, at the time of Scientific and Research, which- 11) The institution is the Department of Scientific and Research, which- 12) Computer software, the Department of Scientific and Research, which- 13) Countries and live animals (experimental purpose); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, the Department of Scientific and Research, which-	1			India in the Department of
and such institution produces a certificate for an officer not below to the Deput Secretary the Union territory concerned department the supply of the specific goods; (ii) The institution, in each case, certifying that the said goods are required for research purposes of supply of live animals for experimental purposes, the institution produces, at the time of supply, certificate to the supplier from the deal of the institution, in the case of supply and the institution is officer to an objection certificate issued by the committee for the Purpose of Control and Supervision of Experiments or Animals. 2. Research institution, other than a hospital (a) Scientific and technical (ii) The institution is experimental purpose); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, the Department of Scientific and Research, which-committee of the Purpose of Control and Supervision of Experiments of Animals.				Scientific and Research
produces a certificate fro an officer not below it mank of the Depus Secretary to the Depus Secretary to the Deput Secretary the Deputy Secretary the Deputy Secretary the Deputy Secretary the Union territory concerned department in the supplier at the time of supply of the specific goods; (ii) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution produces, at the institution in the Head of the Institution in the Head of the Institution in the Head of the Institution, and the Institution in the Head of the Institution, and the Institution in the Head of the Institution, and Research purposes and enclose a no objection of Experiments of Animals. 2. Research institution, other than a hospital instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, (i) produces, at the time of supply, a certificate to the supplier from the head of the Institution, in each technical instruments, apparatus, equipment of Scientific and Research, which- (i) produces, at the time of supply, a certificate to the supplier from the head of the Institution, in each technical instruments, apparatus, equipment of Scientific and Research, which- (i) produces, at the time of supply, a certificate to the supplier from the head of the Institution, in each technical the Institution is an institution in the Institution in the Institution in the Instit				
an officer not below if rank of the Deput Secretary to it Government of India the Deputy Secretary the State Government the Deputy Secretary the Union territory concerned department the supplier at the time of supply of the specific goods; (ii) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each teachers are required for the experimental purposes, institution produces, at the time of supply, certificate to the supplier from the Head of the Institution produces, at the time of supply, certificate to the supplier from the Head of the Institution produces, at the time of supply, certificate to the supplier from the Head of the Institution produces, at the time of supply, certificate to the supplier from the Head of the Institution produces, at the time of supply, certificate issued by the Committee for the Purpose of Control and Supervision of Experiments or Animals. 2. Research institution, other than a hospital instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, (i) produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each term of the Institution is instrument of Scientific and Research, which-consumables and live animals (experimental purpose); (c) computer software, (i) produces, at the time of supply, a certificate to the supplier from the head of the Institution, in each term of the Institution is instrument.				
scretary to Government of India the Deputy Secretary the State Government of the Deputy Secretary the State Government of the Deputy Secretary the Union territory concerned department the supplier of the time of supply of the specific goods; (ii) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution produces, at the time of supply, a certificate to the supplier from the Head of 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 of Experimental purposes, the committee for the Purpose of Control and Supervision of Experiments on Animals. 2. Research institution, 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, (d) produces, at the time of supply, a certificate to the supplier from the head of the Institution in Experiment of Scientific and Research, which-computers); (d) produces, at the time of supply, a certificate to the supplier from the head of the Institution in Experiment of Scientific and Research, which-computers); (e) computer software, the institution, in each the deputy of the supplier from the head of the Institution in t				an officer not below the
Secretary to (Government of India the Deputy Secretary the State Government of the Deputy Secretary the State Government of the Deputy Secretary the Union territory concerned department the supplier 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 of live animals for experimental purposes, the institution produces, at the time of supply, certificate to the supplier from the Head of the Institution produces, at the time of supply, certificate to the supplier from the Head of the Institution produces, at the time of supply, certificate to the supplier from the Head of the Institution in the Supplier from the Head of the Institution in the Supplier from the Purpose of Control and Supervision of Experiments of Animals. 2. Research institution, 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, (i) produces, at the time of supply, a certificate to the supplier from the head of the Institution in the Government of India in the Government of India in the Department of Scientific and Research, which- (ii) produces, at the time of supply, a certificate to the supplier from the head of the Institution, in each the case of supply and the supplier from the head of the Institution in the Committee for the Purpose of Control and Supply, a certificate to the supplier from the head of the Institution in the Committee for the Purpose of Control and Supply, a certificate to the supplier from the head of the Institution, in each the Institution, in each the Institution in the Institu				
Government of India the Deputy Secretary the Deputy Secretary the Union territory concerned department the Deputy Secretary the Union territory concerned department the supplier at the time of supply of the specific goods; (ii) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in eace case, certifying that the said goods are required for research purposes only; (iii) In the case of supply of live animals for 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 of Experiments of Committee for the Purpose of Control and Supervision of Experiments of Animals. 2. Research institution, other than a hospital instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, the Department of Scientific and Research, which (i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each the institution, in each			İ	opat,
the Deputy Secretary the State Government the Deputy Secretary the Union territory concerned department the supplier at the time of supply of the specific 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 of live animals for experimental purposes, 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 on Control and Supervision of Experiments or Animals. 2. Research institution, 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, of computer software, one can be supplied from the head of the institution, in each supplied from the head of the supplier from the head of the supplier from the head of the supplier from the head of the institution, in each supply, a certificate to the supplier from the head of the institution, in each supplier from the head of the institution, in each supply, a certificate to the supplier from the head of the institution, in each supply, a certificate to the supplier from the head of the institution, in each supply a certificate to the supplier from the head of the institution, in each supplier from the head of the institution, in each supply a certificate to the supplier from the head of the institution, in each supplier from the head of the institution, in each supplier from the head of the institution in the supplier from the head of the institution, in each supplier from the head of the institution in the supplier from the head of the institution in the supplier from the head of the supplier from the he				
the State Government the Deputy Secretary the Union territory concerned department the Supplier at the time of supply of the specific goods; (ii) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in eace case, certifying that the said goods are required for research purposes only; (iii) In the case of supply of live animals are required for research purposes, the institution produces, at the time of supply, certificate to the supplier from the Head of 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 of Experiments or Animals. (a) Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, or				Government of India or
the Deputy Secretary the Union territory the Union territory concerned department the supplier at the time of supply of the specific 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 of live animals are required for research purposes, 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 of Experiments on Animals. (a) Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, lipital the Union territory the Union territory the Union territory concerned department of Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, lipital the Union territory to supply, a certificate to the supplier from the head of the institution, in each the institution, in each				the Deputy Secretary to
the Union territory concerned department the supplier at the time of supply of the specific goods; (ii) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution produces, at the time of supply of live animals for experimental purposes of live animals for experimental purposes, at the time of supply, certificate to the supplier from the Head of 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 of Experiments of Animals. 2. Research institution, 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, (c) computer software, (d) research purposes and enclose a no objection certificate issued by the Committee for the Purpose and enclose a not objection certificate issued by the Committee for the Purpose and enclose a not objection certificate issued by the Committee for the Purpose and enclose a not objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments of Experiments of Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, (c) computer software, (d) The institution is experiment of Scientific and Research, which- (i) produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the supplier from the Head of the Institution of the Experiment of Scientific and technical institution in each case, certificate to the supplier from the Head of the Institution is supplier from the Head of the Institution is supplied from the Head of the Experimental purpose; a				
concerned department the supplier at the time of supply of the specific 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 of live animals for 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 of Experiments or Animals. 2. Research institution, 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, (c) computer software, (c) computer software, (d) 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 and enclose a no objection 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 supplier that the linstitution produces, at the time of supply and that the linstitution is the supplier from the head of the institution, in each case, certifying that the supplier from the head of the institution, in each case, certificate to the supplier from the head of the institution, in each case, certificate to the supplier from the head of the limitation produces, at the time of supply, a certificate to the supplier from the head of the limitation produces, at the time of supply and the supplier from the head of the limitation produces, at the time of supply and the supplier from the head of the limitation produces, at the time of supply and the supplier from the head of the limitation produces, at the time of suppl				
the supplier at the time of supply of the specific goods; (ii) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in eace case, certifying that the said goods are required for research purposes only; (iii) In the case of suppl of live animals for 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 of Experiments or Animals. 2. Research institution, 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, the supplier from the head of the institution, in each time of supply, a certificate to the supplier from the head of the institution, in each time of supply, a certificate to the supplier from the head of the institution, in each time of supply, a certificate to the supplier from the head of the institution, in each time of supply, a certificate to the supplier from the head of the institution, in each time of supply, a certificate to the supplier from the head of the institution, in each time of supply, a certificate to the supplier from the head of the institution, in each time of supply, a certificate to the supplier from the head of the institution, in each time of supply, a certificate to the supplier from the head of the institution, in each time of supply, a certificate to the supplier from the head of the institution, in each time of supply, a certificate to the supplier from the head of the institution, in each time of supply and the supplier from the head of the institution that the supplier from the head of the institution that the supplier from the head of the institution that the supplier from the head of the institution that the supplier from	ļ			
supply of the specific goods; (ii) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in eace case, certifying that the said goods are required for research purposes only; (iii) In the case of supply of live animals for 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 of Experiments or Animals. 2. Research institution, other than a hospital instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, (c) computer software,				concerned department to
goods; (ii) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in eace case, certifying that the said goods are required for research purposes only; (iii) In the case of supply of live animals for experimental purposes, at the time of supply, certificate to the supplier from the Head of 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 of Experiments on Animals. 2. Research institution, other than a hospital (a) Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, (d) Produces, at the time of supply, a certificate to the supplier from the head of the institution, in each case of supply, a certificate to the supplier from the head of the institution, in each case of supply, a certificate to the supplier from the head of the institution, in each case of supply, a certificate to the supplier from the head of the institution, in each case of supply, a certificate to the supplier from the head of the institution, in each case of supply, a certificate to the supplier from the head of the institution, in each case of supply, a certificate to the supplier from the head of the institution, in each case of supply a certificate to the supplier from the head of the institution, in each case of supplier from the head of the institution, in each case of supplier from the head of the institution, in each case of supplier from the head of the institution, in each case of supplier from the head of the institution, in each case of supplier from the head of the institution, in each case of supplier from the head of the institution in the case of				the supplier at the time of
goods; (ii) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in eace case, certifying that the said goods are required for research purposes only; (iii) In the case of supply of live animals for experimental purposes, at the time of supply, certificate to the supplier from the Head of 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 of Experiments on Animals. 2. Research institution, other than a hospital (a) Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (b) accessories, parts, consumables and live animals (computers); (c) computer software, (i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each case of the institution, in each case of the institution of the institution, in each case of the institution of the institution, in each case of the supplier from the head of the institution, in each case of the institution, in each case of the institution of the institution, in each case of the institution of the institution, in each case of the institution of the institution, in each case of the institution of the institution, in each case of the institution of the institution, in each case of the institution of the institution, in each case of the institution of the institution, in each case of the institution of the institution, in each case of the institution of the institution, in each case of the institution of the institution of the institution of the institution of the institution, in each case of the institution				supply of the specified
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 of live animals for 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 of Experiments or Animals. 2. Research institution, 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, (c) computer software,				
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 of live animals for 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 of Experiments or Animals. 2. Research institution, 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, (c) computer software,				- '
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 of live animals for 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 of Experiments or Animals. 2. Research institution, 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, (c) computer software, (d) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each				
supplier from the Head of the Institution, in eac case, certifying that the said goods are required for research purposes only; (iii) In the case of supply of live animals for experimental purposes, 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 of Experiments or Animals are required for research purposes of Control and Supervision of Committee for the Purpose of Control and Supervision of Experiments or Animals instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, (i) produces, at the time of supply, a certificate to the supplier from the head of the Institution is 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 of Experiments of Animals and Research, which (i) 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 of Experiments of Experiments and Research, which (ii) produces, at the time of supply, a certificate to the supplier from the head of the Institution, in each				supply, a certificate to the
the Institution, in eac case, certifying that the said goods are required for research purposes only; (iii) In the case of supply of live animals for experimental purposes, 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 of Experiments or Animals. 2. Research institution, 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, (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 required for research purposes, 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, 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, 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 experimental purposes, the institution in each case, certificate is supplyed.				supplier from the Head of
case, certifying that the said goods are required for research purposes only; (iii) In the case of supply of live animals for experimental purposes, 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 of Experiments or Animals. 2. Research institution, 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, (c) computer software, (d) Free Research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments or Animals. (1) The institution is registered with the Government of India in the Department of Scientific and Research, which-(i) produces, at the time of supply, a certificate to the supply, a certificate to the supply, a certificate to the supply and the institution, in each				
said goods are required for research purposes only; (iii) In the case of supply of live animals for experimental purposes, at the time of supply, certificate to the supplie 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 or Animals. 2. Research institution, 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, (c) computer software, (iii) In the case of supply of live animals for experimental purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments or Animals. (1) The institution is registered with the Government of India in the Department of Scientific and Research, which-(i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each				
research purposes only; (iii) In the case of suppl of live animals for 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 of Experiments on Animals. 2. Research institution, 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, (c) computer software, (d) In the case of suppl of live animals for experimental purposes and 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 or Animals. (1) The institution is registered with the Government of India in the Department of Scientific and Research, which-(i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each	-			
(iii) In the case of suppl of live animals for experimental purposes, the institution produces, at the time of supply, certificate to the supplie 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 or Animals. 2. Research institution, 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, (i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each				recearch purposes and
of live animals for experimental purposes, the institution produces, at the time of supply, certificate to the supplie 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 or Animals. 2. Research institution, 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, (i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each	}	1		(iii) In the case of
experimental purposes, the institution produces, at the time of supply, certificate to the supplier from the Head of the Institution that the liver 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 or Animals. 2. Research institution, other than a hospital (a) Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and liver animals (experimental purpose); (c) computer software, (c) computer software,				
institution produces, at the time of supply, certificate to the supplier from the Head of the Institution that the liver 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 or Animals. 2. Research institution, 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, institution produces, at the time of supplier from the head of the linstitution that the liver 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 or Animals. (a) Scientific and technical instruments, apparatus, equipment of India in the Department of Scientific and Research, which-(i) produces, at the time of supplier from the head of the Institution, in each time of supplier from the head of the Institution that the liver 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 or Animals. (a) Scientific and technical instruments, apparatus, equipment of India in the Department of Scientific and Research, which-(ii) produces, at the time of supplier from the head of the Institution, in each time of supplier from the head of the Institution that the liver 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 and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments and enclose a no objection certificate issued by the Committee for the Institution and enclose and enclose and enclose				
time of supply, certificate to the supplie 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 or Animals. 2. Research institution, 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, time of supply, certificate to the supplie 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 or Animals. (1) The institution is registered with the Government of India in the Department of Scientific and Research, which-(i) produces, at the time of supply, a certificate to the supplier from the head of the Institution, in each				experimental purposes, the
certificate to the supplie 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 or Animals. 2. Research institution, 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, (d) Scientific and technical instrution is registered with the Government of India in the Department of Scientific and Research, which- (i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each	ĺ			
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 or Animals. 2. Research institution, 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, 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 or Animals. (1) The institution is registered with the Government of India in the Department of Scientificate and Research, which- (i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each				
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 or Animals. 2. Research institution, 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, 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 or Animals. (1) The institution is registered with the Government of India in the Department of Scientific and Research, which-(i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each				certificate to the supplier
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 or Animals. 2. Research institution, 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, (a) Scientific and technical instruments, apparatus, equipment of India in the Government of India in the Government of Scientific and Research, which-(i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each	i			
research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments or Animals. 2. Research institution, 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, (research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments or Animals. (1) The institution is registered with the Government of India in the Department of Scientific and Research, which-(i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each				Institution that the live
research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments or Animals. 2. Research institution, 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, (research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments or Animals. (1) The institution is registered with the Government of India in the Department of Scientific and Research, which-(i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each				animals are required for
certificate issued by the Committee for the Purpose of Control and Supervision of Experiments or Animals. 2. Research institution, 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, (a) Scientific and technical institution is registered with the Government of India in the Supertment of Scientific and Research, which- (i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each				
certificate issued by the Committee for the Purpose of Control and Supervision of Experiments or Animals. 2. Research institution, 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, (a) Scientific and technical institution is registered with the Government of India in the Supertment of Scientific and Research, which- (i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each				enclose a no objection
Committee for the Purpose of Control and Supervision of Experiments or Animals. 2. Research institution, 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, Committee for the Purpose of Control and Supervision of Experiments or Animals. (1) The institution is registered with the Government of India in the Department of Scientific and Research, which- (i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each				
2. Research institution, 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, of Control and Supervision of Experiments or Animals. (1) The institution is registered with the Government of India in the Department of Scientific and Research, which- (i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each				
2. Research institution, 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, (a) Scientific and technical institution is registered with the Government of India in the Department of Scientific and Research, which- (i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each				of Control and Supervision
2. Research institution, 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, Animals. (1) The institution is registered with the Government of India in the Department of Scientific and Research, which- (i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each				
2. Research institution, 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, (1) The institution is registered with the Government of India in the Department of Scientific and Research, which- (i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each				1
other than a hospital instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, instruments, apparatus, registered with the Government of India in the Department of Scientific and Research, which- (i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each	2.	Research institution,	(a) Scientific and technical	
equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, equipment (including Covernment of India in the Department of Scientific and Research, which- (i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each		other than a hospital		10
computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, Department of Scientific and Research, which- (i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each			1 1 7	
(b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, and Research, which- (i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each				
consumables and live animals (experimental purpose); (c) computer software, (i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each			(1)	and Research which
animals (experimental purpose); supplier from the head of (c) computer software, the institution, in each			· · · · · · · · · · · · · · · · · · ·	(i) produces at the time
purpose); supplier from the head of the institution, in each				
(c) computer software, the institution, in each			\ P	
and the state of t	•			
that the			1	
	·		Compact Disc-Read Unly	case, certifying that the

said goods are essential for (CD-ROM), Memory research purposes and will recorded magnetic tapes, be used for stated purpose microfilms, microfiches; only: Prototypes, the (d) in the case of supply of (ii) value aggregate animals live prototypes received by an of experimental purposes, the institution does not exceed institution produces, at the fifty thousand rupees in a supply, time of financial year. certificate to the supplier from the Head of the Institution that the live animals are required for purposes and research enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision **Experiments** of 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. institution The (a) Scientific and technical Departments and 3. produces, at the time of apparatus, instruments, Laboratories of the supply, a certificate to the (including equipment Central Government and supplier from the Head of computers); State Governments, other the Institution, in each accessories. parts. (b) than a hospital case, certifying that the and live consumables said goods are required for (experimental animals research purposes only; purpose); (ii) in the case of supply software, (c) Computer animals live Compact Disc-Read Only of experimental purposes, the Memory(CD-ROM), institution produces, at the recorded magnetic tapes, of supply, microfilms, microfiches; time certificate to the supplier Prototypes, the (d) from the Head of the value of aggregate Institution that the live prototypes received by an animals are required for institution does not exceed research purposes fifty thousand rupees in a enclose a no objection financial year. certificate issued by the Committee for the Purpose of Control and Supervision Experiments on of Animals.

4 Regional Cancer Cont	vo (a) CointiCi 1 1 1 1	
4. Regional Cancer Cent (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

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 15thday of November, 2017.

[No. 330 & 350 FIN-CT1-TAX-0043/2017]

By Order of the Governor

Deputy Secretary to Government