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GOVERNMENT OF MANIPUR SECRETARIAT : FINANCE DEPARTMENT

Notification No. 45/2017-State Tax (Rate) Imphal, the 14th November, 2017

No. 5/19/2017-FD(TAX).-In exercise of the powers conferred by sub-section (1) of section 11 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017) (hereafter in this notification referred to as "the said Act"), the Government of Manipur, 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 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

S. No.	Name of the Institutions	Description of the goods	Conditions
	1-1	Description of the goods	
(1)	(2)	(3)	(4)
1.	Public funded research		(i) The goods are supplied
1	institution other than a	instruments, apparatus,	to or for
	hospital or a University		
1	or an Indian Institute of	computers);	research institution under
1	Technology or Indian	(b) accessories, parts,	the administrative control
	Institute of Science,	consumables and live	of the Department of
1	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
1 1		recorded magnetic tapes,	India and such institution
		microfilms, microfiches;	produces a certificate to
	· 10 - 2 .	(d)Prototypes, the aggregate	that effect from an officer
8	*	value of prototypes received	not below the rank of the
1		by an institution does not	Deputy Secretary to the
100		exceed fifty thousand rupees	Government of India or
1		in financial year.	the Deputy Secretary to
3	,		the State Government or
	the second second second		the Deputy Secretary in
inge t			the Union Territory in the
		,	concerned department to
		3	the supplier at the time of
		10 m	supply of the specified
			goods; or
1. 14		e y	500d3, 01

and the second	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(b) accessories, parts, consumables and live animals (experimental purpose);	and Research, which- (i) produces, at the time of supply, a certificate to the supplier from the head of
2.	Research institution, other than a hospital	(a) Scientific and technical instruments, apparatus, equipment (including computers);	(1) The institution is registered with the Government of India in the Department of Scientific
		**	of Control and Supervision of Experiments on Animals.
			enclose a no objection certificate issued by the Committee for the Purpose
	•		Institution that the live animals are required for research purposes and
			institution produces, at the time of supply, a certificate to the supplier from the Head of the
-			(iii) In the case of supply of live animals for experimental purposes, the
			the Institution, in each case, certifying that the said goods are required for research purposes only;
			produces, at the time of supply, a certificate to the supplier from the Head of
		· ·	the supplier at the time of supply of the specified goods; (ii) The institution
			the State Government or the Deputy Secretary in the Union territory in concerned departmentto
			rank of the Deputy Secretary to the Government of India or the Deputy Secretary to
			Scientific and Research and such institution produces a certificate from an officer not below the
			(b) an institution registered with the Government of India in the Department of

	- P	(0)	To the second
	4	(c) computer software,	in cacil
- 1	1	Compact Disc-Read Only Memory (CD-ROM),	that are
- 1		recorded magnetic tapes,	
٠,		microfilms, microfiches;	Landage and will
- 1		(d) Prototypes, the	be used for stated purpose only;
		aggregate value of	
4	e regal	prototypes received by an	of live animals for
1	.1	institution does not exceed	experimental purposes, the
	- <u>i</u>	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
i			animals are required for
1		p ^a	research purposes and
1		1	enclose a no objection
	,	1	certificate issued by the
1	1		Committee for the Purpose
			of Control and Supervision
			of Experiments on
1	1		Animals.
1			(2) The goods falling
			under (1) above shall not
1			be transferred or sold by
1			the institution for a period
	1		of five years from the date of installation.
3.	Departments and	(a) Scientific and technical	
*	laboratories of the	instruments, apparatus,	. ,
	Central Government and	equipment (including	produces, at the time of
	State Governments, other	computers);	supply, a certificate to the supplier from the Head of
	than a hospital	(b) accessories, parts,	the Institution, in each
	• ,	consumables and live	
·		animals (experimental	case, certifying that the said goods are required for
4		purpose);	
1		(c) Computer software,	research purposes only; (ii) in the case of supply
		Compact Disc-Read Only	,
		Memory(CD-ROM),	of live animals for experimental purposes, the
1	* *	recorded magnetic tapes,	institution produces, at the
		microfilms, microfiches;	time of
·		(d) Prototypes, the	certificate to the supplier
3.		aggregate value of	from the Head of the
1		prototypes received by an	Institution that the live
		institution does not exceed	animals are required for
	* - +1	fifty thousand rupees in a	
3		financial year.	
E14	P. 173	, Jan.,	enclose a no objection
	and the state of		certificate issued by the
1		• 4	Committee for the Purpose
			of Control and Supervision

J ^{et} , , , . ; .			of Experiments on
			Animals.
4.	Regional Cancer Centre	(a) Scientific and technical	(i) The goods are supplied
	(Cancer Institute)		Demianal Cancer
	(Cancer Institute)	instruments, apparatus,	l a ditte the
	1,1	equipment (including	Centre registered with the
1.		computers);	Government of India, in
		(b) accessories, parts,	the Department of
- 1		consumables and live	Scientific and Research
	,	animals (experimental	and such institution
1		purpose);	produces a certificate from
		(c) Computer software,	an officer not below the
		1	rank of the Deputy
1.		Compact Disc-Read Only	
4 ,		Memory(CD-ROM),	1 Secretary
		recorded magnetic tapes,	Government of India or
1		microfilms, microfiches.	the Deputy Secretary to
			the State Government or
,		•	the Deputy Secretary in
	1		the Union territory in
*			
1	a.		
			the supplier at the time of
		ľ	supply of the specified
]	goods;
	4/2797		(ii) the institution
			produces, at the time of
	,		supply, a certificate to the
	1		supplier from the Head of
	•		
	· ·	4	the Institution, in each
			case, certifying that the
	444		said goods are required for
1	, 22 · · · · · · · · · · · · · · · · · ·	1	research purposes only;
ŀ			(iii) in case of supply of
	r x	7.19	live animals for
an been	200		experimental purposes, the
.	A		netitution and disposes, the
			nstitution produces, at the
2			ime of supply, a
			certificate to the supplier
		 	from the Head of the
1 1 11	2 X70 (1838) 1 M	1	nstitution that the live
			mimals are required f
g	r charge jus	April 10 miles	nimals are required for
Dit		1 45 e	esearch purposes and
		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	nclose a no objection
	rara katalah	[C	ertificate issued by the
		y	Committee for the Purpose
	en and a second of the second		f Control and Supervision
	7.5. T. V.	34 / 2 / 1	f Experiment
100	1982 - 14 M		f Experiments on
17.5	Mark to the same	I A	nimals.
9 966	axes in the felips		,

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.

VIVEK KUMAR DEWANGAN, Principal Secretary (Finance), Government of Manipur.