



Excise Notification

No. 10/97 Central Excise

NOTIFICATION
No. 10/97-CENTRAL EXCISE

New Delhi, the 1st March, 1997
10 Phalguna, 1918 (Saka)

G.S.R. (E).-In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods specified in column (3) of the Table below and falling under the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), from the whole of the duty of excise leviable thereon which is specified in the said Schedule, when supplied to the institutions specified in the corresponding entry in column (2) of the said Table, subject to the conditions specified in the corresponding entry in column (4) of the said Table.

T A B L E

S. No.	Name of the Institution	Description of the goods	Conditions
(1)	(2)	(3)	(4)
1.	Public funded research institution or a university or an Indian Institute of	(a) Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories and spare parts	(i) If the institution - (a) is a public funded research institution under the administrative control of the Department of

Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital	of goods specified in (a) above and consumables; (c) computer software, Compact Disc- Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches. (d) Prototypes	Space or Department of Atomic Energy or the Defence Research Development Organisation of the Government of India and produces a certificate to that effect from an officer not below the rank of a Deputy Secretary to the Government of India in the concerned department to the manufacturer at the time of clearance of the specified goods; or (b) is registered with the Government of India in the Department of Scientific and Industrial Research and the manufacturer produces at the time of clearance, a certificate from the Head of the institution in each case, certifying that the said goods are required for research purposes only.
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(ii) The aggregate value of prototypes received by an institution does not exceed fifty thousand rupees

- 2 Non-commercial research institutions, other than a hospital
- (a) Scientific and technical instruments, apparatus, equipment (including computers);
- (b) accessories and spare parts thereof and consumables;
- (c) computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches.
- (d) Prototypes
- (i) the institution is registered with the Government of India in the Department of Scientific and Industrial Research;
- (ii) an officer not below the rank of a Deputy Secretary to the Government of India in the said Department certifies in each case, that the institution is not engaged in any commercial activity and that the said goods are required for research purposes only;
- (iii) the goods are covered by a Pass-book issued by the said Department;
- (iv) the aggregate value of goods received under this exemption by an institution does not exceed rupees two crores in the case of

consumables,
rupees fifty
thousand in the
case of prototypes
and rupees five
crores in other
cases, in a
financial year

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 that 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.

(NAVNEET GOEL)
UNDER SECRETARY TO THE GOVERNMENT OF INDIA