

**Checklist for applying Customs duty
Exemption Certificate**

1. Name of the Department / Affiliated College : _____
2. Name of the Equipment/s : _____
3. Cost of the Equipment/s (Indicate with the name of the currency) : _____
4. Name of the funding agency : Govt. /University /Management Funds
5. Funding details furnished : Yes/No
6. Certificate sought for : Customs duty exemption
7. Whether Application "Part A" enclosed : Yes/No
8. Whether Application "Part B" enclosed : Yes/No
9. Whether copy of the purchase order enclosed : Yes/No
10. Whether the application (Part A & B) is duly signed by the Principal (Affiliated Colleges) / Head of the Department (Departments of the University) with office seal : Yes/No
11. Whether the address of the Airport/Port entry is furnished in the Part B of the application : Yes/No

PART 'A'
**APPLICATION FOR ESSENTIALITY CERTIFICATE TO CLAIM CUSTOMS DUTY EXEMPTION OF
 SPARE PARTS/ ACCESSORIES, CONSUMABLES, PROTOTYPES PURCHASED FOR RESEARCH PURPOSES IN
 TERMS OF GOVERNMENT NOTIFICATION NO. 51/1996-CUSTOMS DATED 23 JULY 1996
 AS AMENDED FROM TIME TO TIME.**

1	Name of the Institution & Address	
2	Name of the Department (Approved Research Centre of the University)	
3	Is the Organization recognized by DSIR. If so, DSIR No. Date and validity	TU/V/RG-CDE(364) 2016 dated 11/03/2019, 31/08/2021
4	Brief description of the items along with details of accessories, spares, consumables etc. as per the final invoice. (Enclose duly authenticated copy of Final Invoice)	
5	Name & complete address of the Manufacturer	
6	Name & Address of the supplier	
7	(a) Whether imported directly or through agent. (b) If order is placed through agent, give import license number and date of the agent.	
8.	Purchase order No. & Date	
9.	Cost of the Item as per final invoice/Order of Acknowledgement	
10	Probable date of receipt of the item at the Airport /Port entry	

Certified that the above goods for which exemption is claimed is essential for research and shall be used only for research purpose and also certified that the Institution is an approved research centre of the University and not engaged in any commercial activity.

Signature with Seal
 (Head of the Department/Principal)

Office Seal(Dept/College)

Date

Registrar
University of Kerala

PART 'B'

To.

The Deputy/Assistant Commissioner

**CERTIFICATE ISSUED BY THE HEAD OF THE INSTITUTE IN RESPECT OF CUSTOMS DUTY
EXEMPTION FOR THE GOODS AS PER PARTICULARS GIVEN BELOW**

1	Purchase Order No. & Date	
2.	Final Invoice/Order of Acknowledgement No. & Date	
3.	Particulars of Goods	
4.	Cost of the Item as per Final Invoice / Order of Acknowledgement	

CERTIFICATE UNDER NOTIFICATION No.51/1996-CUSTOMS DATED 23.07.1996

It is certified that University of Kerala is a Public Educational Institution in items of the above notification and is not engaged in any commercial activities and that the goods in respect of which exemption is claimed under this notification would be used only for the purpose of research

Signature with Seal
(Head of the Department/Principal)

Office Seal(Dept/College)

**Registrar
University of Kerala**

Date

The terms and conditions for the issue of DSIR registration certificate for availing Customs duty exemption.

- a) Three copies of the application form duly filled and signed by the Head of the Department /Principal of the college along with the official seal.
- b) A copy of the Final Invoice/Order of Acknowledgement/Order of Confirmation from the manufacturer (not from the supplier) to be appended.
- b) The name of the airport to be noted in the Part B of the application.
- c) A copy of the purchase order and details of funds utilised for the purchase to be attached.
- d) A request letter from the Head of the Department or Principal noting that the said purchase is effected exclusively for research purpose to be appended.
- e) The name of the equipment / consumables to be filled in the application as noted as in the Invoice.Avoid vernacular names.
- f) If the supply order is issued by the University then the number and date of the same to be noted in the respective column of the application.

Terms and conditions for registration of public funded research institutions, etc., other than a hospital for the purposes of availing Customs Duty exemption in terms of Notfn. No. 51/96-Customs dt. 23.07.1996, Notfn. No. 47/2017-Integrated Tax (Rate) dt. 14.11.2017 and Notfn. No. 45/2017- Central Tax (Rate) dt. 14.11.2017, Notfn. No. 45/2017- Union Territory Tax (Rate) dt. 14.11.2017, as amended from time to time.

01. The institution should acknowledge receipt of the registration letter by stating that they will abide by the terms & conditions of registration.
02. The registration would be valid for the period specified in the registration letter**. Request for renewal registration shall be made in the prescribed proforma, at least 3 months 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 issued by the Department of Revenue. The institutions are cautioned to go through the notification before availing duty exemptions under this notification.*
03. 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.
04. 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.
05. The institution should have separate budget for research. The institution should utilise the duty exemption facility per the above-mentioned notification, for research purposes only. Non-research requirement such as the one-time service activities, teaching, training, patient care, etc. should not be procured availing the facility.
06. DSIR will not be responsible for any misuse of the duty exemption facility using this certificate. The onus that duty exemption has been availed for research purpose only lies with the institution.
07. The institutions should introduce a chapter in its Annual Report dealing with the research & development work. This could contain the on-going research projects, 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.
08. The registration will entitle the institutions to avail custom 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 exemption will have to be separately applied for in the prescribed formats. The institutions should also abide by the terms & conditions of the customs notifications issued/amended from time to time.
09. In case of disposal/sale of R&D equipment, clearance from customs authorities will also be required in view of applicable notification under which the equipment was imported in India.
10. The institution should submit details of the imports at the time of renewal in the proforma issued by DSIR.
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 web (<http://www.dsir.gov.in>) from time to time.

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