

UNIVERSITY OF PUNE

CIRCULAR No. 49/2007

SUBJECT: Customs and Excise Duty Exemption.

It is hereby informed to all the concerned that our earlier letter (No.PU/Dev/1062 dated 19.12.2003) on the subject mentioned above be treated as cancelled.

As per the policy decision taken by the University Authorities, the procedure for "Issue of Essentiality Certificate" for claiming Customs and Excise Duty Exemption has been revised. Henceforth the following procedure shall be adopted by the Affiliated Colleges and Recognized Institutes for obtaining the Essentiality Certificate for claiming Customs Duty Exemption / Central Excise Duty Exemption.

- The College/Institute shall prepare four (04) copies of the Essentiality Certificate in original and submit it to the Planning and Development Branch of the University of Pune.
- The College shall submit the following documents in original + 3 xerox copies:
  - a) Affiliation letter issued to the College/Institute.
  - b) Sanction letter of the Research Project.
  - c) Syllabus of the Course for which equipment is to be purchased so as to justify whether the research work is included in the syllabus.
  - d) Purchase Order of the equipment
  - e) AICTE approval, if applicable.
  - f) Letter of Recognition as Research Centre, if applicable.

- In this connection, the following documents are enclosed.

1) Proforma of application for Essentiality Certificate for claiming Customs Duty Exemption on equipment/spare parts/accessories / consumables, prototypes imported for research purposes in terms of Government notification No. 51/9-Customs dated 23<sup>rd</sup> July, 1996 as amended from time to time.

2) Proforma of application for Essentiality Certificate for claiming Central Excise Duty Exemption on equipment / spare parts / accessories / consumables, prototypes imported for research purposes in terms of Government notification No. 10/9-Central Excise dated 1<sup>st</sup> of March, 1997 as amended from time to time.

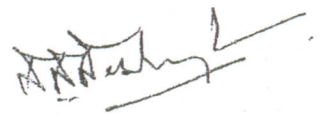
3) Format of Affidavit to be filled and submitted by the Principal/Director of the Affiliated Colleges/Recognised Institutes. (Affidavit should be made on Rs. 100/- Stamp paper and duly notarized).

It is requested to kindly bring the contents of this Circular to all concerned so as to ensure the effective implementation of the procedure and do the needful in this regard.

Encl.: a/a

Ganeshkhind, Pune-411007 )  
No. DEV/ 184 )  
Date- 23-1-2007 )

13/2/2007

  
Registrar

To,  
The Principals, All affiliated Colleges.  
The Directors, All recognized Institutes.

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**PROFORMA OF APPLICATION FOR ESSENTIALITY CERTIFICATE FOR CLAIMING CUSTOMS DUTY EXEMPTION ON EQUIPMENT/SPARE PARTS/ ACCESSORIES, CONSUMABLES, PROTOTYPES IMPORTED FOR RESEARCH PURPOSES IN TERMS OF GOVERNMENT NOTIFICATION NO. 51/96-CUSTOMS DATED 23 JULY 1996 AS AMENDED FROM TIME TO TIME.**

Application No.

Date:

**PART 'A'**

1.
  - a) Name of the Institute with complete address
  - b) Is the Organisation recognised by DSIR as a SIRO; if 'Yes' enclose copy of the recognition letter
  - c) Pass Book No. (issued by DSIR)
2. Brief description of the items along with details of accessories, spare parts, consumables etc. being imported. Enclose duly authenticated copy of Proforma Invoice and technical data sheets / catalogues / leaflets.
3.
  - a) Scientific Research subjects dealt with in key words (10 maximum)
  - b) Title of Research Project for which the items will be used during the next 2 to 3 years  
(Attach separate sheets giving brief details of the scope & duration of the programme and the expected benefits. Also state if the project is listed in the application for recognition/ renewal)
  - c) End-use of the items in undertaking the research work, to establish relevance and essentiality of the item to the project
4. Name & complete address of the manufacturer
5. Whether imported directly or through agent :
  - a) If order placed directly or through Agent give import license number and date, where applicable
  - b) Date and reference of the order placed.



6. a) Cost of the items : in foreign currency  
in Indian rupees
- b) Probable date of receipt of items at the airport / port of entry.
- c) Sources of Finances

Certified that the import of the equipment/accessories/spare parts/consumables as stated in clause 2 above is essential for the research programme concerned and that they will be used for such purpose only. Also certified that

- (i) the Institution is not engaged in any commercial activity;
- (ii) the aggregate CIF value of consumables in respect of which customs duty exemption is claimed under this Notification, including the value of consumables in respect of which exemption, if any, has already been availed of under this Notification in the same financial year, does not exceed Rs. 2 crores; and
- (iii) the aggregate CIF value of other items in respect of which customs duty exemption is claimed under this Notification including the value of other items in respect of which the exemption, if any, has already been availed of under this Notification in the same financial year does not exceed Rs. 5 crores.
- (iv) the aggregate cost of prototypes in respect of which customs duty exemption is claimed under this Notification including the value of the prototypes in respect of which the exemption, if any, has already been availed of under this Notification in the same financial year does not exceed Rs. 50,000/-.

Signature & Seal of  
Administrative Head of the Institution

- Separate applications shall be filed for (a) equipment, (b) spare parts and accessories (c) consumables and (d) prototypes..

**PART 'B'**

**Government of India  
Department of Scientific & Industrial Research  
Technology Bhavan, New Delhi-110 016.**

No.

Date:

Certified that the import of the above goods in respect of which customs duty exemption is claimed, are essential for research programme. Also certified that the institution is not engaged in any commercial activity.

**Principal Scientific Officer/Deputy Secretary/Director**



**Guidelines for submitting applications for Essentiality Certificate for claiming customs duty exemption on import of equipment, instruments, spares, accessories and consumables for scientific research in terms of Government Notification 51/96-Customs dt. 23.7.1996 as amended from time to time.**

Applications for Essentiality Certificate for claiming Customs Duty Exemption should be submitted in the enclosed proforma in duplicate signed by the Administrative Head of the Institution, alongwith copies of proforma invoice duly authenticated, details of the research projects giving title of the project in which the item is likely to be used, brief details of the scope, duration and cost of the project, whether the project is included in the application of the SIRO for recognition/ renewal, expected outcome of the research project, brief description of the items being imported and the relevance and essentiality of the item to the research project, justification for import.



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**PROFORMA OF APPLICATION FOR ESSENTIALITY CERTIFICATE FOR CLAIMING CENTRAL EXCISE DUTY EXEMPTION ON EQUIPMENT/SPARE PARTS/ ACCESSORIES, CONSUMABLES PURCHASED FOR RESEARCH PURPOSES IN TERMS OF GOVERNMENT NOTIFICATION NO. 10/97-CENTRAL EXCISE DATED 1 MARCH 1997 AS AMENDED FROM TIME TO TIME.**

Application No.

Date:

**PART 'A'**

1. a) Name of the Institute with complete address
- b) Is the Organisation recognised by DSIR as a SIRO; if 'Yes' enclose copy of the recognition letter
- c) Pass Book No. (issued by DSIR)
2. Brief description of the items along with details of accessories, spare parts, consumables etc. being purchased. Enclose duly authenticated copy of Proforma Invoice and technical data sheets / catalogues / leaflets.
3. a) Scientific Research subjects dealt with in key words (10 maximum)
- b) Title of Research Project for which the items will be used during the next 2 to 3 years  
(Attach separate sheets giving brief details of the scope & duration of the programme and the expected benefits. Also state if the project is listed in the application for recognition/ renewal)
- c) End-use of the items in undertaking the research work, to establish relevance and essentiality of the item to the project
4. Name & complete address of the manufacturer
5. Date and reference of the purchased order placed.



6. a) Cost of the items :  
b) Probable date of receipt of items  
c) Sources of Finances

Certified that the purchase of the equipment/accessories/spare parts/consumables as stated in clause 2 above is essential for the research programme concerned and that they will be used for such purposes only. Also certified that

- (i) the Institution is not engaged in any commercial activity.
- (ii) the aggregate value of consumables in respect of which central excise duty exemption is claimed under this Notification, including the value of consumables in respect of which exemption, if any, has already been availed of under this Notification in the same financial year, does not exceed Rs. 2 crores; and
- (iii) the aggregate value of other items in respect of which central excise duty exemption is claimed under this Notification including the value of other items in respect of which the exemption, if any, has already been availed of under this Notification in the same financial year does not exceed Rs. 5 crores.
- (iv) the aggregate cost of prototypes in respect of which central excise duty exemption is claimed under this Notification including the value of the prototypes in respect of which the exemption, if any, has already been availed of under this Notification in the same financial year does not exceed Rs. 55,000/-.

Signature & Seal of  
Administrative Head of the Institution

Separate applications shall be filed for (a) equipment, (b) spare parts and accessories,  
(c) consumables and (d) prototypes.

**PART 'B'**

Government of India  
Department of Scientific & Industrial Research  
Technology Bhavan, New Delhi-110 016.

No.

Date:

Certified that the purchase of the above goods in respect of which central excise duty exemption is claimed, are essential for research programme. Also certified that the institution is not engaged in any commercial activity.

Registrar  
University of Pune



## AFFIDAVIT

I, ..... age ..... years,  
residing at .....  
the Principal/Director of .....  
do state on solemn affirmation as under :

1. ....  
(mention name of the college ) is affiliated to the University of Pune /  
..... ( mention  
name of the institution ) is recognised by the University of Pune.
2. The college/institution has purchased / imported an equipment / spare parts /  
accessories / consumables / prototypes ( mention the description of equipment  
and quantity ) from .....  
(mention name of the Supplier/Manufacturer) costing Rs/USD/ (Mention  
foreign currency ...../- for .....  
Research and development project/ .....  
course in which .....  
research will be undertaken
3. The college/institution is not engaged in any commercial activity`
4. Any liability financial or otherwise, arising out of this purchase, either before or  
after the purchase, will be solely borne by the college/institution.
5. The college/institution has a Research Advisory Committee which meets at  
regular intervals for approving, guiding and monitoring the ongoing and future  
research projects.
6. The College/institution has a separate budget for research which is spent after  
seeking the approval of the Research Advisory Committee.

is separately shown in the Schedule in the statement of accounts in the Annual Report.

7. The college/institution desires to claim Custom Duty/Excise Duty Exemption in respect of import/purchase of the above mentioned equipment and desire to obtain the Essentiality Certificate for that purpose, from the Registrar of the University of Pune. Hence, this Affidavit.

Whatever stated above is true and correct to my best knowledge and belief and I have signed the same on ..... day of ....., 2007, at .....

Affiant

(Strike whichever is not applicable)

(Affidavit should be made on Rs. 100/- Stamp paper and duly notarized.)