

वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद्
COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH
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Anusandhan Bhawan, 2, Rafi Marg, New Delhi-110001



30-1(5)/GST/2017-IFD
Dated 26.10.2018

To
Heads of all National Laboratories/Institutes

Sub.: Issues related to GST clarification-reg.

Sir,

It has been noticed that CSIR is receiving references on GST clarification without following the procedure prescribed by GST facilitation Cell circulated to all the Labs. vide OM No. 30-1(5)/2018-IFD, dated 19/3/2018. In this regard I am directed to communicate the following:

- i. As per the recommendations of GST Facilitation Cell dated 19/2/2018, the internal GST Committee of the lab upon examining the GST issues shall make its own recommendation as per the extant GST Rules. The help of appropriate GST forums as formed by Central Board of Excise and Customs (CBEC) to resolve the queries related to GST may be taken.
- ii. Govt. of India has launched "Grievance Redressal Portal" for GST from January 2018. The user can lodge complaints in the portal indicating issues or problems faced by them. Further, any issue related to GST may also be raised on the platform.
- iii. Another forum which has been provided for GST related issues and to provide certainty in tax liability in advance in relation to an activity proposed to be undertaken by the applicants is "Advance Ruling". The complete provision and procedure of Advance ruling has been provided in the clause 95 to 106 of CGST Act.
- iv. If required, the matter may be referred to GST Council directly by the Lab.

Labs are requested to follow the recommendation of GST Cell dated 19/2/2018 and avail the services of forum provided by CBEC to resolve the queries related to GST as above.

In spite of the above, if any issue still persists, the self-contained proposal may be forwarded to CSIR with comments/recommendations of internal GST committee of the Lab. along with outcome of the reference made to GST Redressal Portal/Advance Ruling/GST Council enclosing relevant rule and documents with the approval of Director of the Lab/Instt.

Yours Faithfully

(Ajay Kumar)

Finance & Accounts Officer

Copy to:

1. Head, IT division with the request to make the circular available on website.
2. Office copy