



To

Heads of All CSIR National Labs./Instts.

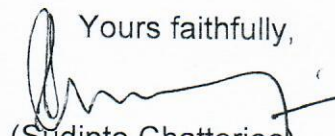
Subject : Clarification regarding Legal Status of CSIR under GST.

Sir/Madam,

CSIR is a Central Autonomous Body of Department of Scientific & Industrial Research (DSIR) under Ministry of Science & Technology (Ministry of Science & Technology). CSIR is a society registered under Societies registration Act XXI of 1860 and fully funded by Govt. of India.

2. GST Notification No.31/2017-Central Tax (Rate) dated 13-10-2017 defined "Government Entity" means an authority or a board or any other body including a society, trust, corporation,
 - i) set up by any an Act of Parliament or State Legislature; or
 - ii) established by any Government,with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority."
3. Upon thorough examination by appropriate authorities in CSIR of the relevant GST notifications, it has been concluded that CSIR is a Govt. entity for the purpose of GST.
4. This is issued for the purpose of information and guidance.

Yours faithfully,


(Sudipto Chatterjee)
Dy. Financial Adviser

Copy to :

1. Ms.Ruchi Bisht (TRU-I)
Under Secretary,
Central Board of Indirect Taxes and Customs,
North Block,
Central Secretariat,
New Delhi.
2. Head, IT Division with the request to make the circular available on website.
3. Office copy