



No. 30-1(5)/2017-IFD  
19.07.2017

To,  
Head of all National Laboratories/Institutes


**Subject: Migration/Registration in GST Regime-regarding timeline and Ministry of Finance, Department of Revenue Notification No.43/2017-Customs dated 30<sup>th</sup> June, 2017**

Sir,

It is stated that Department of revenue, Ministry of Finance vide Notification No.43/2017-Customs dated 30.06.2017 has amended the Notification No.51/1996-Customs dated 23.07.1996 (Concessional Custom duty). In the said notification, for the words and figures "additional duty leviable thereon under section 3", the words, brackets and figures, "integrated tax leviable thereon under sub-section (7) of section 3," shall be substituted. Therefore the provision of concessional custom duty as originally envisaged in Notification no. 51/96 dated 23.07.96 has been continued in GST regime also for availing concessional custom duty on imported R&D equipments.

2. CBEC vide its advertisement published in various newspapers have prescribed the timelines for applying for GST registration for the entities under different scenarios (copy enclosed). Therefore, all those CSIR Labs./Instts. who have not initiated the process of GST registration are hereby advised to apply for registration on urgent basis as per the prescribed timeline.

Yours faithfully

  
(G. Mishra)

Dy. Financial Adviser

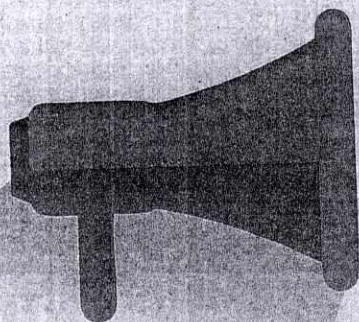
Encl: a/a

Copy to:

1. IT Division, for updating CSIR website
2. Office Copy



Attention: Entities liable to be registered under GST



**GST registration is to be  
obtained before 31.07.2017.**

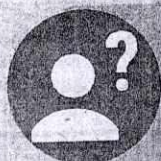
**REGISTER NOW**  
**Don't wait for the last date.**

**The timelines for applying for registration are as follows:-**

Registered under any of the existing laws	Migrated ↗	Liable for registration in GST regime	Provisional Ids issued need to be converted to GSTIN by submitting necessary documents in 3 months (i.e. by <u>22nd September 2017</u> )
	✓ Not-Migrated	Liable for registration in GST regime	Need to apply for registration within 30 days (i.e. by <u>22nd July, 2017</u> )
Not registered under any of existing laws	Liable for registration in GST regime	Became liable from 01.07.2017	Need to apply for registration within 30 days (i.e. by 30th July, 2017)
		Became liable after 01.07.2017	Need to apply for registration within 30 days from becoming liable for registration

> **Application for registration and all supporting information/ documents need to be filled online on the GSTN Common Portal.**

#### WHY SHOULD YOU REGISTER?



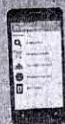
- With GST registration, you can take Input Tax Credit (ITC) on inputs/input services. Your buyers can take ITC on your supplies.
- Non-registration, if liable for registration, will invite penalty.
- Register & grow your business.

**YOU MAY ALSO ADDRESS YOUR QUERIES TO:-**


Helpline No.: 0120-4888999; 1800-1200-232

Tweet at: @askGST\_GOI and @askGSTech

E-mail: [helpdesk@gst.gov.in](mailto:helpdesk@gst.gov.in);  
[cbecmitra.helpdesk@icegate.gov.in](mailto:cbecmitra.helpdesk@icegate.gov.in)



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