



अमरदीप शर्मा
उप कुल सचिव
Amardeep Sharma
Deputy Registrar

22 January 2020

To Whom So Ever It May Concern

Subject: Clarification regarding applicability of GST on Research Grant given to Indian Institute of Technology Jodhpur

As per entry No 9C of Notification No. 12/2017- Central Tax (Rate) dated 28th June 2017 issued by Ministry of Finance (Department of Revenue), Government of India," Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union Territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants" will be charged at NIL rate. Further the same notification vide its clause No (zfa) provides the definition of Government Entity as under:

"Government Entity" means an authority or a board or any other body including a society, trust, corporation, (i) set up by an Act of Parliament or State Legislature; or (ii) established by any Government, with 90per cent. 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."

IIT Jodhpur was established by an ACT OF PARLIAMENT, the INSTITUTE OF TECHNOLOGY ACT, 1961 and the Institute is fully funded by Central Government.

In view of the above any Grant received by IIT Jodhpur towards Research Project from any department of central/State Government is not chargeable to Tax under GST.

**Amardeep Sharma
(Deputy Registrar)**

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