

# JADAVPUR UNIVERSITY

KOLKATA-700 032

Ref. No.: REC /N/ 235/2022

Date: 8<sup>th</sup> August 2022

## CIRCULAR OF RECENT CHANGES IN THE GST RATES

As per GOI notifications, based on the decisions taken in the 47<sup>th</sup> GST Council meeting, held on 28 and 29 June 2022, there are certain changes, severely affecting the University communities, which are effective from 18<sup>th</sup> July 2022.

The concession on the GST rate (@5%) for purchase of equipment and other academic and research requirements has been dispensed with, on and from 18.07.2022. Such decisions are a big blow to all the educational and research activities.

There are many issues which are going to affect us directly are listed below in a summary form, which is not exhaustive.

1. Now the normal rates (12, 18 or 28%) will be applicable for all the purchases by us, which may create a negative impact in compliance to our budgetary provisions
2. The concessional rate of Customs duty, as available to the Universities etc. on the imported materials and equipment, is to continue. But there will be an additional levy of GST at applicable rates on all the imported materials, as per prevailing rates (12, 18 or 28%).

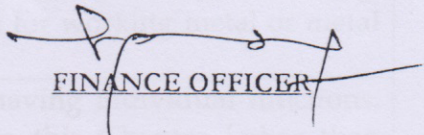
Thus, we have to take care on the following consequential issues:

- (i) Any billing for a supply made, on or after 18<sup>th</sup> July 2022 will attract the higher tax, where we need to arrange extra funds and also amend the orders, even issued before the above cut-off date, to receive the goods or equipment.
- (ii) Charging of higher GST rate, as applicable, by the vendors is linked with the cutoff date, where all pending orders will attract more funds.
- (iii) The import consignment those are pending for settlement and/or receipt of materials, are required to take care about the additional fund requirement of GST component to be charged at the time of clearing of materials from Airport.
- (iv) Tax Invoices with old concessional Tax rates will be accepted and processed, where there will be no problems. The certificate for the concessional GST rates will be issued upto 31<sup>st</sup> August 2022 for all old Invoices issued before 18<sup>th</sup> July 2022
- (v) For any new Requisitions, the higher GST rates need to be considered and added for calculating fund requirement. Where the Accounts/Research and all concerned sections are required to be alert at the time of fund booking before processing of the Requisitions.

A brief list for the applicable GST rates is attached herewith, for the ready reference. It is requested to all concerned to check the applicable rates of the GST for the various items in the GST Portal for confirmation, with the HSN /SAC Code as and when necessary.

All Head of the Departments/Director of Schools/Centres/PI of the project/Laboratory in charges and faculties are requested to note the above changes for ascertaining the estimates of any procurement, for raising a requisition, so that the budgetary provision may be earmarked with the higher cost, due to the revised GST rates.

This is issued for guidance and information for all, with a list of current GST rates.

  
FINANCE OFFICER

To,  
All Sections/Units/ Departments; [Incl. Saltlake Campus],  
All Teachers/PI/Co-PI./Directors/Coordinators  
All Associations.

**JADAVPUR UNIVERSITY**  
**LIST SHOWING THE PRESENT APPLICABLE GST RATES FOR JU PURCHASES**

**A. Present GST rate 12%**

Sl. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods
1	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard
2	4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings

**B. Present GST Rate 18 %**

Sl. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods
1	4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; [other than boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks]
2	4820	Registers, account books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationary, of paper or paperboard; and book covers, of paper or paperboard [other than note books and exercise books]
3	7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated
4	8458	Lathes (including turning centres) for removing meta
5	8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458
6	8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine- tools working by removing metal or cermets, not elsewhere specified or included
7	8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above
8	8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Passenger boarding bridges of a kind used in airports (8479 71 00) and other (8479 79 00)]

Sl. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods
9	8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37
10	8525	Closed-circuit Television (CCTV)
11	8528	Computer monitors not exceeding 17 inches, Set top Box for Television (TV)
12	8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts
13	8541	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light-emitting diodes (LED); mounted piezo-electric crystals
14	9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)
15	9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations
16	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors
17	9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90
18	9802	Laboratory chemicals

**C. Present GST Rate 28 %**

Sl. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods
1	8415	<b>Air-conditioning machines</b> , comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated
2	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415
3	9008	<b>Image projectors</b> , other than cinematographic; photographic (other than cinematographic) enlargers and reducers

The list is not exhaustive; for details study the GST Portal.