



**SRI VENKATESWARA VETERINARY UNIVERSITY  
ADMINISTRATIVE OFFICE, TIRUPATI – 517 502**

**Circular Memo. No. 8329 /Budget/2017-18**

**Dated:07 -09-2017**

Sub: SVVU, Tirupati – Goods & Service Tax (GST) – Certain guidelines – Issued.

Ref: 1. Act. No. 16 of 2017 of the Andhra Pradesh Gazette, dated: 07/06/2017.  
2. Univ. Proc. No. 8329/BG/B1/2017, dated 19-08-2017.

\* \* \* \* \*

With reference to the Act vide reference 1<sup>st</sup> cited, and after consultation with government authorities in the meeting held on 23/08/2017 at Admn. Office, SVVU, Tirupati, the following guidelines are issued with regard to GST.

1. All the Drawing and Disbursing Officers of SVVU shall admit bills with GST number only and they shall also verify the GST No. on the Invoice/Bill and verify the rate levied on the Invoice/Bill in accordance with the GST rates. They shall also verify the GST No. in the GST portal.
2. If the turnover of a company/firm is less than 20 lakhs in a financial year, and the company/firm does not quote its GST No. on the Invoice, the DDO shall claim the GST amount on the Invoice/bill price in Reverse Charge mechanism and shall pay the GST amount to the Comptroller, SVVU, Tirupati once in a week as per the GST rates to the following Bills.

SL.NO.	BILLS
1	All Company/Firm Bills
2	P.A. Recoupment Bills
3	A.C. Bills

3. The exemptions of GST and Rates of GST pertaining SVVU are detailed below.

**Exemption of GST for Educational Institutions**

Exemption is available to the Services provided-

- (a) By an educational institution to its students, faculty and staff
- (b) To an educational institution (up to higher secondary school), by way of,-
  - (i) transportation of students, faculty and staff
  - (ii) catering, including any mid-day meals scheme  
Sponsored by the Government
  - (iii) Security or cleaning or housekeeping services  
performed in such educational institution
  - (iv) Services relating to admission or conduct of  
examination by such institution up to higher secondary

**i to iv are applicable to the Polytechnics of the University.**

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**Auxiliary activities that attract GST**

Apart from imparting of education, the University had auxiliary activities out of which it realizes the revenue from the following which attracts GST.

REVENUE FROM THE SALE OF	RATE OF GST
Milk, Butter, Fresh meat, Eggs, Fish, Live animals & poultry, Feed & Fodder, Semen	Nil
Basundi	5%
Sweets & Khoa	12%
Butter, Cheese and Ghee	12%
Panner- if had brand name	5%
Ice creams	18%
Meat balls	12%
Scrap including Iron scrap	18%
Renting of Rooms/Guest houses or other commercial places – Room tariff more than Rs. 1,000/- but below Rs. 2,500/-	12%
Veterinary Services	NIL

**GST rates to be payable to the suppliers of Goods/Services**

Name of the goods/services or both	Rate of GST CGST+SGST
Man power supply by contractors	18%
Cloth/Livery	5%
Electrical goods, bulbs, installations & Accessories other than LED lamps	18%
Repairs to furniture, Air conditioners & other repair works	18%
Printing of books/Magazines (if content supplied by the owner)	5%
Service Postage	Nil
Stationery items	12%
Telephone/Internet	18%
Cultivation expenses (Charges paid to the agriculture labour) if labour are engaged through contractor GST	18%
LED Lamps	12%
Hiring of Tractors	12%
Hiring of Agricultural machinery	Nil
Seeds/Plants/Fish seed	Nil
Manure, Dung	Nil
Chemical Fertilizers	12%
Pesticides & insecticides	18%
Chemicals	18%
Glassware	18%
Plastic ware & Utensils	18%
Gunny bags & Cloth bags	5%

Contd...3/-

Paper Tessel Bags	12%
Feed and Fodder	Nil
News paper & Magazine	Nil
Waste paper	12%
Medicines including Veterinary Medicines	12%
Ceramic ware & Stainless steel articles- utinsels	18%
Surgical goods	12%
Goods Transport Agency services- Reverse charge to the payable by the University	5%
Land & Building Rents	18%
Insurance charges for vehicles or live stock	18%
Advertising services in print media	5%
All repair works & services	18%
Hiring of JCB	28%
Rent a cab (hiring of vehicles) – Reverse charge – GST to the payable by the University	5%
Refrigerators, Air conditioners & Air coolers	28%
Audio Video equipment	28%
Xerox machines, Scanners, Fax Machine	28%
Electrical motors	18%
Generators	18%
Sports goods	12%
Gym equipment	28%
Live Stock/Poultry/Fish	Nil
E-books & software	18%
Laboratory equipment (Glass)	18%
Cameras & Accessories	28%
Furniture	28%
Import of foreign goods/Equipment IGST would be charged by the Customs Department	IGST is payable by the University to the Dept.,

Research Grants

- *In case of Research grants:-*
- *If it is given with counter obligation on the researcher to provide IPR rights on the outcome of the research or activity under taken with the help of such grants then the grant is a consideration for the provision of Service of Research attracts GST.*
- *General grants for research will not amount to consideration for service No GST*
- *On contract Research sponsored by Industries, GST has to be paid @ 12%*
- *IT has to be deducted on Bill amount excluding GST*
- *GST has to be charged on certificate verification @18% charges.*

**T.VASANTHA KUMARI**  
**COMPTROLLER**

To

All the Associate Deans of Veterinary, Fishery Science and Dairy Technology Colleges  
All the Heads of Research Stations/Schemes under SVVU  
All the Principals of AH / Fishery Polytechnics under SVVU  
The Officer in-charge Veterinary Hospital, Visakhapatnam  
CC to Programme Coordinator, Krishi Vignan Kendra, LAM Farm, Guntur  
CC to Joint Registrar, Deputy Registrar, Services/Sanction and Deputy Comptroller in SVVU  
CC to Asst. Comptroller, RSZ/CAZ including Claims, Admn. Office, SVVU, Tirupati  
Copy to Assistant Comptrollers/Assistant Registrars of Admn. Office, SVVU, Tirupati  
Copy to Principal Scientist, AICRP on Pigs, Tirupati  
Copy to Principal Scientist, NWP on Sheep, LRS, Palamaner  
Copy to Coordinator, CCVEC, SVVU Campus, Tirupati  
Copy to Guest House incharge (Deputy Executive Officer), SVVU, Tirupati  
Copy to P.A to University Officers  
Copy to all Sections in Admn. Office.

// forwarded by order //

*[Handwritten Signature]*  
DESPATCH CLERK  
11/9/2017

*[Handwritten Signature]*  
DEPUTY COMPTROLLER (FAC)