

Name of the University

Postal address

Tax ID/Registration ID

To Whom So Ever It May Concern

This is to certify that **NAME of the UNIVERSITY**, has been awarded a project by European Union for capacity building in higher education in Asia in the years 2019-2022. 3 European Universities and 9 Asian Universities are a part of this project and **NAME of the UNIVERSITY** is one out of 5 universities from India.

Under this project, **NAME of the UNIVERSITY** is required to buy servers, computers, projectors and other IT equipment for preparing technology enhanced classroom for educational purposes. As per Chapter/Section/Heading 9992, Educational services are required to pay GST at 18% [9% CGST & 9% SGST] as per Serial No. 30 of Notification No. 11/2017 - Central Tax (Rate) dated 28th June, 2017.

Further Serial No. 66 of Notification No. 12/2017- Central Tax (Rate) dated 28th June, 2017, services provided by an educational institution to its students, faculty and staff; Rate of GST is Nil. Therefore, **NAME of the UNIVERSITY** is required to pay GST at the applicable rate on purchases of such materials as per GST Law applicable in India. GST paid on input goods/services received by **NAME of the UNIVERSITY** is an additional cost as there is no GST on output Services rendered by **NAME of the UNIVERSITY**. Payment of GST on input goods/Services would be an additional cost to the **NAME of the UNIVERSITY**.

On the basis of the above, we certify that Services or supply of Goods to **NAME of the UNIVERSITY** is taxable at the rate at 18% [9% CGST & 9% SGST] as per serial No.30 of Notification No.11/2017- Central Tax (Rate) dated 28th June, 2017. Further we certify that GST paid on purchases of goods and services are an additional cost to the **NAME of the UNIVERSITY** which is not recoverable.

The above certificate is given at the request of the **NAME of the UNIVERSITY** for submission to the representatives of European Commission.