

TESTING CHARGES

In reference to the Ministry's letter No.10-2/2002-MY (I&P) dated 11th Nov.,2003 regarding revision of Test Fee, a calculation of **Testing Fee and Service Tax** for the Financial year 2016-2017 has been prepared by enhancing @ 15% over every financial year and regarding **Revision of Service Tax**, The Service Tax is being increased from 14.5% to 15% effect from 01.06.16 vide letter No.IV (16) 74/Hqrs(T)/TN/Ghy/2014/4462-dated 09.06.16 received from Commissioner, Central Excise & Service Tax, Guwahati.

Sl. No	Name of Machine	2016-17		2017-18 (w.e.f. 01.04.17)	
		Test Fee	Service Tax @ 15%	Test Fee	Service Tax @ 15%
1	2	3	4	5	7
1	Components	9240	1386	10626	1594
2	Hand Tools	9240	1386	10626	1594
3	Power Operated Thresher, Decorticator, Sheller, Winnower etc.	32108	4816	36924	5539
4	Animal Drawn Equipments	19700	2955	22655	3398
5	Tractor drawn /operated Imple./ Equipments	62767	9415	72182	10827
6	Manually Operated Equipments	17860	2679	20539	3081
7	Power tiller driven /Self Propelled Reaper etc.	36927	5539	42466	6370
8	Tractor drawn/operated Seed-cum- Fertilizer Drill/Planter/Straw Reaper, Mini Rice Mill, Power Seed Cleaners/Grader	65849	9877	75726	11359
9	Animal Drawn Multi-tool Bar (Minimum Four attachments)	52296	7844	60140	9021
10	Self Propelled Paddy Transplanter	89838	13476	103314	15497
11	Power Operated Multi Crop Thresher (Two or more crop)	67689	10153	77842	11676

- N.B.: (1) If any equipment, other than listed above, is received by the FMTTIs for test, the Testing fee for such machine shall be levied, by the Institute at the rate of 50% of the Direct revenue expenditure.
- (2) The test fee shall be revised annually rather than revising the same after every three years. In this direction, the test fee should be enhanced by 15% over the test fee prevailing in the pervious year. The revised test fee shall be applicable with effect from 1st day of every financial year. The new test fee may be made applicable on those machines, which have been admitted for test on the 1st day of every financial year and thereafter.
- (3) The other terms and conditions of OM. of No.10-7/91-MY (I&P) dated 15th May, 2000 would remain the same.
- (4) 15% Service Tax will be charged on Testing Charges as per letter No. IV (16) 74/Hqrs(T)/TN/Ghy/2014/4462-dated 09.06.16 received from Commissioner, Central Excise & Service Tax, Guwahati.
- (5) DD for Testing Charges should be drawn in favour of the Director, NERFMTTI, and payable at State Bank of India, Biswanath Chariali, Branch code No.2026.
- (6) DD for service tax should be drawn in favour of the Director, NERFMTTI, and payable at State Bank of India, Biswanath Chariali, Branch code No.2026.