

## TESTING CHARGES

In reference to the Ministry's letter No.10-2/2002-MY ( I&P ) dated 11<sup>th</sup> Nov.,2003 regarding revision of Test Fee, a calculation of **Testing Fee** for the Financial year 2018-19 has been prepared by enhancing @ 15% over every financial year. In reference to the Office of the Assistant Commissioner, Central Goods & Service Tax, letter No. C.No. IV(16)05/Tech/ACT/Misc/2016 dated 4<sup>th</sup> Dec.,2017 & Ministry of Finance, Notification No. 12/2017-Central tax (Rate) dated 28<sup>th</sup> June,2017 (copy attached) regarding **GST**, The GST is being exempted in respect to testing of Farm implements and machinery in FMTTIs at clause 47 ( heading 9993 or 9991).

Sl. No	Name of Machine	2017-18		2018-19 (w.e.f. 01.04.2018)	
		Test Fee	GST @ 0%	Test Fee	GST @ 0%
1	2	3	4	5	6
1	Components	<b>10626</b>	<b>0</b>	<b>12220</b>	<b>0</b>
2	Hand Tools	<b>10626</b>	<b>0</b>	<b>12220</b>	<b>0</b>
3	Power Operated Thresher, Decorticator, Sheller, Winnow etc.	<b>36924</b>	<b>0</b>	<b>42463</b>	<b>0</b>
4	Animal Drawn Equipments	<b>22655</b>	<b>0</b>	<b>26053</b>	<b>0</b>
5	Tractor drawn /operated Imple./ Equipments	<b>72182</b>	<b>0</b>	<b>83009</b>	<b>0</b>
6	Manually Operated Equipments	<b>20539</b>	<b>0</b>	<b>23620</b>	<b>0</b>
7	Power Tiller driven /Self Propelled Reaper etc.	<b>42466</b>	<b>0</b>	<b>48836</b>	<b>0</b>
8	Tractor drawn/operated Seed-cum- Fertilizer Drill/Planter/Straw Reaper, Mini Rice Mill, Power Seed Cleaners/Grader	<b>75726</b>	<b>0</b>	<b>87085</b>	<b>0</b>
9	Animal Drawn Multi-tool Bar (Minimum Four attachments)	<b>60140</b>	<b>0</b>	<b>69161</b>	<b>0</b>
10	Self Propelled Paddy Transplanter	<b>103314</b>	<b>0</b>	<b>118811</b>	<b>0</b>
11	Power Operated Multi Crop Thresher ( Two or more crop)	<b>77842</b>	<b>0</b>	<b>89518</b>	<b>0</b>

- 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 1<sup>st</sup> day of every financial year. The new test fee may be made applicable on those machines, which have been admitted for test on the 1<sup>st</sup> day of every financial year and thereafter.
- (3) The other terms and conditions of OM. of No.10-7/91-MY (I&P) dated 15<sup>th</sup> May, 2000 would remain the same.
- (4) In reference to The Office of the Assistant Commissioner, Central Goods & Service Tax, Tezpur Division, vide letter No. C.No. IV(16)05/Tech/ACT/Misc/2016 dated 4<sup>th</sup> Dec.,2017 & Ministry of Finance, Notification No. 12/2017-Central tax (Rate) dated 28<sup>th</sup> June,2017 regarding **GST exemption**.
- (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**.

Submitted Please.