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भारत सरकार  
विज्ञान और प्रौद्योगिकी मंत्रालय  
वैज्ञानिक और औद्योगिक अनुसंधान विभाग  
टेक्नोलॉजी भवन, नया महरौली मार्ग,  
नई दिल्ली - 110 016  
GOVERNMENT OF INDIA  
MINISTRY OF SCIENCE AND TECHNOLOGY  
Department of Scientific and Industrial Research  
Technology Bhavan, New Mehrauli Road,  
New Delhi - 110 016



F.No. 14/512/2010-TU-V

Date: 23<sup>rd</sup> March 2022

The Registrar  
Chettinad Academy of Research & Education,  
Rani Seethai Hall, 5<sup>th</sup> Floor,  
603 Anna Salai,  
Chennai – 600006, Tamil Nadu

**Subject: Renewal of Recognition of Scientific and Industrial Research Organisations (SIROs).**

Dear Sir,

This has reference to your application for renewal of recognition of **Chettinad Academy of Research & Education, Chennai, Tamil Nadu** as a Scientific and Industrial Research Organisation (SIRO) by the Department of Scientific and Industrial Research under the Scheme on Recognition of Scientific and Industrial Research Organisations (SIROs), 1988.

2. This is to inform you that it has been decided to accord renewal of recognition to **Chettinad Academy of Research & Education, Chennai, Tamil Nadu** from **01.04.2022 to 31.03.2025**. The recognition is subject to terms and conditions mentioned overleaf.

3. Receipt of this letter may kindly be acknowledged.

Yours faithfully,

(Dr. P.K. Dutta)  
Scientist - 'F'

## **TERMS AND CONDITIONS FOR RECOGNITION OF SCIENTIFIC AND INDUSTRIAL RESEARCH ORGANISATIONS (SIROs)**

1. The organizations should acknowledge receipt of the recognition letter by stating that they will abide by the terms and conditions of recognition.
2. The recognition will entitle the SIRO to receive such administrative support from the DSIR, Ministry of Science & Technology as may be required on issue to promote or encourage scientific research activities.
3. SIROs recognized by DSIR are also deemed to be registered. A separate certificate of registration\*\* is issued along with the recognition letter. The recognition would be valid for the period specified in the recognition letter and application for renewal of recognition shall be submitted in the prescribed proforma at least 3 months before the expiry of the valid recognition. Failure to submit application in time may lead to automatic lapsing of the recognition & registration.  
*\*\*However, the certificate of registration is not issued to SIROs engaged in activities falling within the definition of 'hospital' as per notification No. 51/96-Cus. Dt. 23.07.1996 issued by the Department of Revenue.*
4. The recognition of DSIR does not amount to approval u/s 35(1)(ii)/(iii) of Income Tax Act, 1961.
5. The registration will entitle the SIROs to avail of custom duty exemption on purchase of equipment, instruments, spares thereof, consumables, etc. used for research and development subject to relevant Government policies in force from time to time. Custom duty exemption has to be separately dealt with the customs authorities. The SIROs should abide by the terms & conditions of the customs notifications issued/amended from time to time.
6. Separate books of accounts shall be maintained by the SIRO for research & development activities and the R&D expenditure, both capital and recurring should be reflected the Annual Report and Statement of Accounts of the Organization in separate schedules.
7. Disposal/sale of equipment and products/prototypes/intermediates, if any, emanating from the R&D/pilot plant, should be intimated to DSIR immediately. The realization, if any, from above or any services rendered etc. shall be shown in the R&D accounts of the organization as income of the SIRO in the audited accounts as well as annual report and should be used or reinvested for research activities only. In case of disposal/sale of R&D equipment, clearance from custom authorities will also be required in view of the applicable notifications under which the equipment was imported/purchased in India.
8. Accelerated depreciation allowance as per Rule 5(2) of Income Tax Rules 1962 will be available on investments on plant & machinery by any industrial unit which has made these investments for the purpose of commercialization of technology/know-how acquired from a SIRO recognition by DSIR.
9. Brief summary of the achievements of the organization shall be submitted to the DSIR every year. This should include details related to papers published, patents obtained and process developed, new products introduced, awards & prizes received, copy of Annual Report and Statement of Accounts of the organization etc. List of equipment, instruments, parts and consumables imported/purchased using the duty exemption should also be submitted to DSIR along with the Annual Report.
10. Any violation of the terms & conditions mentioned-above and / or provisions of taxation in force will make the organization liable to de-recognition.
11. The organization will also conform to such other conditions for recognition stipulated in the Guidelines or as may be specifically provided in the recognition letter.

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