



सूचना का  
अधिकार  
RIGHT TO  
INFORMATION

दूरभाष/TEL : 26962819, 26567373  
(EPABX) : 26565694, 26562133  
: 26565687, 26562144  
: 26562134, 26562122  
फैक्स/FAX : 26960629, 26529745  
Website : <http://www.dsir.gov.in>

(आईएसओ 9001:2008 प्रमाणित विभाग)  
(An ISO 9001:2008 CERTIFIED DEPARTMENT)



सत्यमेव जयते

भारत सरकार  
विज्ञान और प्रौद्योगिकी मंत्रालय  
वैज्ञानिक और औद्योगिक अनुसंधान विभाग  
टेक्नोलॉजी भवन, नया महरौली मार्ग,  
नई दिल्ली - 110016

GOVERNMENT OF INDIA  
MINISTRY OF SCIENCE AND TECHNOLOGY  
Department of Scientific and Industrial Research  
Technology Bhavan, New Mehrauli Road,  
New Delhi - 110016



F.No. 14/705/2016-TU-V

Date: 21<sup>st</sup> May 2025

**The Chairman**  
**Centre for Brain Research,**  
**SID Complex, Indian Institute of Science,**  
**Malleswaram,**  
**Bangalore – 560012, Karnataka**


**Subject: Registration of Research Institution, other than a Hospital, for the purpose of availing Customs duty exemption in terms of Government Notifications No. 51/96-Customs dated 23.07.1996; No. 24/2007-Customs dated 01.03.2007; No. 43/2017-Customs dated 30.06.2017; No. 42/2022-Customs dated 13.07.2022; No. 07/2024-Customs dated 29.01.2024; No. 38/2024-Customs dated 23.07.2024 as applicable and all notification, as amended from time to time.**

### **CERTIFICATE OF REGISTRATION**

This is to certify that **Centre for Brain Research, Bangalore, Karnataka** is registered with the Department of Scientific and Industrial Research (DSIR) for the purpose of availing Customs duty exemption in terms of Government Notifications No. 51/96-Customs dated 23.07.1996; No. 24/2007-Customs dated 01.03.2007; No. 43/2017-Customs dated 30.06.2017; No. 42/2022-Customs dated 13.07.2022; No. 07/2024-Customs dated 29.01.2024; No. 38/2024-Customs dated 23.07.2024 as applicable and all notification, as amended from time to time. The Registration is subject to terms and conditions mentioned overleaf.

This Registration is valid upto **31.03.2028**.

Please acknowledge the receipt.

  
(Vinay Kumar)  
Scientist - 'F'

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

1. The registration would be valid for the period specified in the Registration letter. However, the validity of registration may vary as per Ministry of Finance notifications issued / amended from time to time.
2. The registration will entitle the Scientific and Industrial Research Organization to avail of customs duty exemption on the import of equipment, instruments, spares thereof, consumables, etc. during the period of recognition and subject to relevant Government policies in force from time to time.
3. The registration of the Scientific and Industrial Research Organization by Department of Scientific and Industrial Research (DSIR) does not amount to granting of Customs duty exemption. The exemption part may be dealt separately with the appropriate Authorities. The SIROs should abide by the terms & conditions of the Customs notifications issued / amended from time to time.
4. In case of disposal / sale of R&D equipment, clearance from Customs authorities will also be required in view of the applicable notifications under which the equipment was imported / purchased in India.
5. List of the equipment, instruments, accessories, parts and consumables imported by the Scientific and Industrial Research Organization shall be furnished to Department annually along with the Annual Report.



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Date: 21<sup>st</sup> May 2025

**The Chairman  
Centre for Brain Research,  
SID Complex, Indian Institute of Science,  
Malleswaram,  
Bangalore – 560012, Karnataka**

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

Dear Sir,

This has reference to your application for renewal of recognition of **Centre for Brain Research, Bangalore, Karnataka** 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 **Centre for Brain Research, Bangalore, Karnataka from 01.04.2025 to 31.03.2028**. The recognition is subject to terms and conditions mentioned overleaf.
3. Receipt of this letter may kindly be acknowledged.

Yours faithfully,

**(Vinay Kumar)  
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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