

Seeks to provide the concessional rate of IGST on Covid-19 relief supplies, up to and inclusive of 30th September 2021.**Notification No: 05/2021-ITR****Classification: Rates****Date: 14-06-2021**

G.S.R....(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) (hereafter in this notification referred to as “the said Act”), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, from the so much of the integrated tax leviable thereon under section 5 of the said Act, as in excess of the amount as specified in corresponding entry in column (4) of the aforesaid Table, namely:-

Table

Sl.No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1	2804	Medical Grade Oxygen	5%
2	30	Tocilizumab	Nil
3	30	Amphotericin B	Nil
4	30	Remdesvir	5%
5	30	Heparin (anti-coagulant)	5%
6	3002 or 3822	Covid-19 testing kits	5%
7	3002 or 3822	Inflammatory Diagnostic (marker) kits, namely- IL6, D- Dimer, CRP (C-Reactive Protein), LDH (Lactate De- Hydrogenase), Ferritin, Pro Calcitonin (PCT) and blood gas reagents.	5%
8	3804 94	Hand Sanitizer	5%
9	6506 99 00	Helmets for use with non-invasive ventilation	5%
10	8417 or 8514	Gas/Electric/other furnaces for crematorium	5%
11	9018 19 or 9804	Pulse Oximeter	5%
12	9018	High flow nasal canula device	5%
13	9019 20 or 9804	Oxygen Concentrator/ generator	5%
14	9018 or 9019	Ventilators	5%
15	9019	BiPAP Machine	5%

16	9019	1. Non-invasive ventilation nasal or oronasal masks for ICU ventilators 2. Canula for use with ventilators	5%
17	9025	Temperature check equipment	5%
18	8702 or 8703	Ambulances	12%

2. This notification shall remain in force upto and inclusive of the 30th September, 2021.