

Exempt CGST on specified medicines used in COVID-19, up to 31st December, 2021**Notification No: 12/2021-UTR****Classification: Rates****Date: 30-09-2021**

G.S.R....(E).- In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 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 said Table, from so much of the Union territory tax leviable thereon under section 7 of the said Act, as is in excess of the amount calculated at the rate 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	30	Tocilizumab	Nil
2	30	Amphotericin B	Nil
3	30	Remdesivir	2.5%
4	30	Heparin(anti-coagulant)	2.5%
5	30	Itolizumab	2.5%
6	30	Posaconazole,	2.5%
7	30	Infliximab	2.5%
8	30	Bamlanivimab&Etesevimab	2.5%
9	30	Casirivimab&Imdevimab	2.5%
10	30	2-Deoxy-D-Glucose	2.5%
11	30	Favipiravir	2.5%

2. This notification shall come into force from the 1st day of October, 2021 and remain in force up to and inclusive of the 31st December, 2021.