

Notifications as recommended by 44th GST Council Meeting

Removal of IGST exemption on import of oxygen concentrator

The government has rescinded the custom notification no. 30/2021 dated 1st May 2021, related to the reduction in IGST rate on oxygen concentrator imported for personal use reducing IGST rate to 12%. Now, since the GST rate on oxygen concentrator has been reduced to 5%, the said exemption become redundant.

Notification No. 33/2021-Customs dated 14th June 2021

Reduction in GST rates on composite supply

The government has reduced the GST rates for composite supply of works contracts in relation to a structure meant for funeral, burial or cremation of deceased to 5%. The said exemption would be available upto only 30th September 2021.

Notification No. 04/2021-Central Tax (Rate) 14th June 2021

Reduction in GST rates for Covid relief goods

The government has reduced the GST rates for Covid relief goods as mentioned below. The said exemption would be available upto only 30th September 2021.

S.No.	Chapter, Heading, Sub-heading or Tariff item	Description	Present GST Rate	Old GST Rate
1	2804	Medical Grade Oxygen	5%	12%
2	30	Tocilizumab	Nil	5%
3	30	Amphotericin B	Nil	5%
4	30	Remdesvir	5%	12%
5	30	Heparin (anti-coagulant)	5%	12%
6	3002 or 3822	Covid-19 testing kits	5%	12%
7	3002 or 3822	Inflammatory Diagnostic (marker) kits, namely- IL6, DDimer, CRP (C-Reactive Protein), LDH (Lactate DeHydrogenase), Ferritin, Pro Calcitonin (PCT) and blood gas reagents.	5%	
8	3804 94	Hand Sanitizer	5%	18%
9	6506 99 00	Helmets for use with non-invasive ventilation	5%	12%

10	8417 or 8514	Gas/Electric/other furnaces for crematorium	5%	18%
11	9018 19 or 9804	Pulse Oximeter	5%	12%
12	9018	High flow nasal canula device	5%	12%
13	9019 20 or 9804	Oxygen Concentrator/ generator	5%	12%
14	9018 or 9019	Ventilators	5%	12%
15	9019	BiPAP Machine	5%	12%
16	9019	(i) Non-invasive ventilation nasal or oronasal masks for ICU ventilators (ii) Canula for use with ventilators	5%	12%
17	9025	Temperature check equipment	5%	18%
18	8702 or 8703	Ambulance	12%	28%

Notification No. 05/2021-Central Tax (Rate) 14th June 2021