

# Gujarat Chamber of Commerce & Industry



ગુજરાત વેપારી મહામંડળ

૧૯૪૯ થી કાર્યરત

30<sup>th</sup> April, 2021/7153

**Shri Nitinbhai Patel**  
**Hon'ble Deputy Chief Minister**  
**Government of Gujarat**  
**Gandhinagar**

Respected Sir,

**Sub.: Request to exempt IGST on goods required to combat Covid 19 for which customs duty has already been exempted**

Warm greetings from Gujarat Chamber of Commerce and Industry.

We would like to bring to your kind notice the fact that in order to reduce tax burden on goods which are required in the fight against Covid 19, the Government of India has by a notification dated 24.4.2021 exempted customs duty and health cess on import of certain goods. A copy of this notification is annexed herewith for your ready reference.

While customs duty and health cess have been exempted on certain goods required in the fight against Covid 19, these goods continue to attract IGST on import from outside the country. At present there are many philanthropic organisations which are in the process of sending such goods to India. We are of the opinion that these goods should not attract any tax in this hour of crises.

We therefore humbly pray that all those goods for which customs duty and health cess have been exempted by the notification dated 24.4.2021 should also be exempted from IGST as well.

As a matter of fact, in our opinion similar exemption should also be provided for CGST and SGST on these goods transacted within the country. However, we understand that this may take more time and therefore as soon as possible the IGST may please be exempted on import of goods specified in the notification dated 24.4.2021.

Thanking You and expecting an immediate response,

With warm regards,

Yours truly,

**Natubhai Patel**  
**President**

**Natubhai Patel**  
President

**Hemant N. Shah**  
Sr. Vice President

**K. I. Patel**  
Vice President

**Pathik S. Patwari**  
Hon. Secretary

**V. P. Vaishnav**  
Hon. Secretary (R)

**Sachin K. Patel**  
Hon. Treasurer





30<sup>th</sup> April, 2021/7153

ગુજરાત વેપારી મહામંડળ

વલ્લેથી કાર્યરત

**Shri Narendrabhai Modi**  
**Hon'ble Prime Minister**  
**152, South Block, Raisina Hill,**  
**New Delhi-110011**

**Natubhai Patel**  
President

**Hemant N. Shah**  
Sr. Vice President

**K. I. Patel**  
Vice President

**Pathik S. Patwari**  
Hon. Secretary

**V. P. Vaishnav**  
Hon. Secretary (R)

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Hon. Treasurer

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Yours truly,

**Natubhai Patel**  
**President**

**Copy to:**

Smt. Nirmala Sitharaman, Hon'ble Minister of Finance, Govt. of India, New Delhi

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

Notification No. 28/2021–Customs

New Delhi, the 24<sup>th</sup> April, 2021

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with section 141 of Finance Act, 2020 (12 of 2020), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below, falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) specified in column (2) of the said Table, when imported into India, from the whole of the duty of customs leviable thereon under the said First Schedule and the whole of health cess leviable thereon under section 141 of the said Finance Act, namely-

**Table**

| <b>S.No.</b> | <b>Chapter, heading, sub-heading or tariff item</b> | <b>Description</b>   |
|--------------|---|--|
| <b>(1)</b>   | <b>(2)</b>  | <b>(3)</b>   |
| 1.           | 9019 20, 9804                                       | Oxygen concentrator including flow meter, regulator, connectors and tubings.   |
| 2.           | 2804 40   | Medical Oxygen   |
| 3.           | 8421 39   | Vacuum Pressure Swing Absorption (VPSA) and Pressure Swing Absorption (PSA) oxygen plants, Cryogenic oxygen Air Separation Units (ASUs) producing liquid/gaseous oxygen. |
| 4.           | 7311  | Oxygen canister.   |
| 5.           | 9018  | Oxygen filling systems.  |
| 6.           | 7311  | Oxygen storage tanks   |
| 7.           | 9018  | Oxygen generator   |
| 8.           | 7311  | ISO containers for Shipping Oxygen   |
| 9.           | 7311, 8418 or 8419                                  | Cryogenic road transport tanks for Oxygen  |
| 10.          | 7311, 8418 or 8419                                  | Oxygen cylinders including cryogenic cylinders and tanks   |
| 11.          | Any Chapter   | Parts of goods at S.No.1 and 3 to 10 above, used in the manufacture of equipment related to the production,  |

|     |              |  |
|-----|--------------|--|
|     |              | transportation, distribution or storage of Oxygen, subject to the condition that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017. |
| 12. | 9019         | Any other device from which oxygen can be generated  |
| 13. | 9018 or 9019 | Ventilators, including ventilator with compressors; all accessories and tubings; humidifiers; viral filters (should be able to function as high flow device and come with nasal canula).               |
| 14. | 9018         | High flow nasal canula device with all attachments; nasal canula for use with the device.  |
| 15. | 6506 99 00   | Helmets for use with non-invasive ventilation.   |
| 16. | 9019         | Non-invasive ventilation oronasal masks for ICU ventilators.   |
| 17. | 9019         | Non-invasive ventilation nasal masks for ICU ventilators.  |
| 18. | 3002         | COVID-19 vaccine.  |

2. This notification shall remain in force upto and inclusive of the 31<sup>st</sup> July, 2021.

[F.No. 354/3/2021-TRU]

(Gaurav Singh)

Deputy Secretary to the Government of India