



7<sup>th</sup> June, 2021 / 7300

**Smt. Nirmala Sitharaman**  
Hon'ble Minister of Finance  
Government of India  
New Delhi.

**Sub: Availing full depreciation for spending (donation) on Medical Infrastructure**

Respected Madam,

Greetings from Gujarat Chamber of Commerce & Industry (GCCI).

At the outset, we would take this opportunity to appreciate the commendable efforts taken by Government of India under the able leadership of Hon'ble Prime Minister Shri Narendrabhai Modi for the Trade & Industry in wake of the COVID-19 pandemic.

Madam, our country currently dealt with the large number of COVID positive cases in 2<sup>nd</sup> wave of the pandemic. To meet with this unprecedented demand, the Central and State governments had to immediately work towards upgrading the medical infrastructure and increasing the availability of medical equipment and devices used for emergency treatment.

GCCI and its industry members responded to this need of the hour and took several major initiatives aimed at providing the needed support in the challenging times. GCCI started an oxygen bank, set up a COVID Isolation Centre and undertook repairing of the various crematoriums of Ahmedabad City. GCCI also donated 50 BIPAP machines to various Government/Trust hospitals across Gujarat.

Madam, the third wave of the COVID-19 pandemic is likely to hit the country by September-October this year and it is expected to be much more severe than the second wave in all respects. We would like to work hand-in-hand with the State and Central Governments to minimize the loss of lives and provide needed support during the 3<sup>rd</sup> wave.

In view of the short time available with us, it is necessary that we start the preparations for the 3<sup>rd</sup> wave from this very moment. We at GCCI have already started garnering support and commitments for investment in medical devices and other health infrastructure to meet with the unprecedented demand to treat large number of COVID patients and support the Government.

**In view of the above, we would like to suggest allowance of 100% Depreciation in the first year on investment in medical equipment/PSA plants used in treatment of COVID. A prompt decision in the matter will encourage the industry to invest in such medical equipment and infrastructure, and therefore help in meeting the demand before onset of the 3<sup>rd</sup> wave.**

We look forward to your positive decision in this matter.

With warm regards,

**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