

भारत सरकार GOVERNMENT OF INDIA



वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
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व्यापार सुविधा संख्या 14 / 2021 (Trade Facility No. 14 / 2021)

Subject : Implementation of Notification No. 32/2021 -Customs dated 31.05.2021 in System- Reg (ICES Advisory 14/2021)

Kind attention from members of Trade is invited to CBIC Notification No. 32/2021-Customs dated 31.05.2021 wherein the Central Government has decided to exempt the goods of the description as specified in the Notifications No. 27/2021-Customs dated 20.04.2021 and 28/2021-Customs dated 24.04.2021, from the whole of integrated tax (i.e. IGST) leviable thereon under sub-section (7) of section 3 of the Customs Tariff Act, read with section 5 of the Integrated Goods and Services Tax Act, 2017, subject to the conditions specified in this Notification No. 32/2021.

Further reference is invited to the Adhoc Exemption Order No. 04/2021-Customs dated 03.05.2021 issued earlier for granting IGST exemption along with the Basic Customs Duty (BCD) exemption, also for the CTHs items mentioned in the Customs Notification Nos 27/2021 and 28/2021 on fulfilling the conditions stipulated in the aforesaid Adhoc Order. Consequent to this Adhoc Exemption Order, Notifications 27/2021-Customs dated 20.04.2021 and 28/2021-Customs dated 24.04.2021 were made available in System to be claimed for IGST exemption as well.

As can be seen, Notification 32/2021-Customs dated 31.05.2021 has also been issued now to exempt IGST on the same set of goods, but with different conditions. The said Notification No. 32/2021 has been updated in the System for the items corresponding to the Notifications No. 27/2021 and 28/2021 with the serial numbers mentioned in the Annexure A. Accordingly, if the goods are being imported under the conditions mentioned in Notification 32/2021 dated 31.05.2021, then importer/custom broker can claim the exemption using the applicable serial number as given in Annexure A. The procedure in System for availing the exemption as per Adhoc exemption order 04/2021-Cus dated 03.05.2021 continues to remain the same as mentioned in Para 2 above.

It is requested that the declarations claiming IGST exemption under any of the above notifications are filed correctly.

मो. यूसफ MOHD. YOUSAF
आयुक्त COMMISSIONER

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The Chief Commissioner of Central Tax, Central Excise and Customs

Annexure A

Serial Numbers for claiming exemption under Notn 032/2021 – Cus dated 31.05.2021 for the items specified in Notification No 27/2021-Customs dated 20.04.2021

Sr No.	Chapter or heading or sub-heading or tariff item	Description of goods
A1	29	Remdesivir Active Pharmaceutical Ingredients.
A2	29	Beta Cyclodextrin (SBEB CD) used in manufacture of Remdesivir, 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.
A3	30	Injection Remdesivir.
A4	3002, 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.

Serial Numbers for claiming exemption under Notn 032/2021 – Cus dated 31.05.2021 for the items specified in Notification No. 28/2021-Customs dated 24.04.2021

Sr. No.	Chapter or heading or sub-heading or tariff item	Description of goods
B1	9019 20, 9804	Oxygen concentrator including flow meter, regulator, connectors and tubings.
B2	2804 40	Medical Oxygen
B3	8421 39	Vacuum Pressure Swing Absorption (VPSA) and Pressure Swing Absorption (PSA) oxygen plants, Cryogenic oxygen Air Separation Units (ASUs) producing liquid/gaseous oxygen.
B4	7311	Oxygen canister.
B5	9018	Oxygen filling systems.
B6	7311	Oxygen storage tanks

B7	9018	Oxygen generator
B8	7311	ISO containers for Shipping Oxygen
B9	7311, 8418 or 8419	Cryogenic road transport tanks for Oxygen
B10	7311, 8418 or 8419	Oxygen cylinders including cryogenic cylinders and tanks
B11	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.
B12	9019	Any other device from which oxygen can be generated
B13	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).
B14	9018	High flow nasal canula device with all attachments; nasal canula for use with the device.
B15	6506 99 00	Helmets for use with non-invasive ventilation.
B16	9019	Non-invasive ventilation oronasal masks for ICU ventilators.
B17	9019	Non-invasive ventilation nasal masks for ICU ventilators.
B18	3002	COVID-19 vaccine.
B19	29 or 30	Amphotericin B.