GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
RAJYA SABHA
UNSTARRED QUESTION NO-2466
ANSWERED ON – 10.08.2021

GST ON COVID-19 ESSENTIAL MEDICAL PRODUCTS

2466 Shri Neeraj Dangi:
Dr. Amee Yajnik:

Will the Minister of **FINANCE** be pleased to state:

(a) whether Government imposed GST on essential medical products like oxygen, ventilators, vaccines and medicines during the COVID-19 pandemic;
(b) the percentage of GST on such items;
(c) the reasons for imposition of GST on life saving medicines and equipments;
(d) whether Government intends to remove GST from all life saving medicines and equipments that are being used to fight the pandemic; and
(e) if not, the reasons therefor?

ANSWER

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)

(a) to (e): GST rates on supply of goods or services are prescribed on the recommendation of the GST Council which consists of Union Finance Minister and nominated Ministers of all State Governments. On Covid relief items like Oxygen, Ventilators, Oxygen Concentrators, specified medicines, testing kits etc., the GST rates have been substantially reduced on the recommendation of the Council, for the period upto 30th September, 2021. List of these items, with applicable GST rates, is at annexure

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ANNEXURE

Covid Relief Goods on which GST rate has been reduced

S. No.	Description	From	To
A. **Medicines**			
1.	Tocilizumab	5%	Nil
2.	Amphotericin B	5%	Nil
3.	Anti-Coagulants like Heparin	12%	5%
4.	Remdesivir	12%	5%
B. **Oxygen, Oxygen generation equipment and related medical devices**			
1.	Medical Grade Oxygen	12%	5%
2.	Oxygen Concentrator/ Generator, including personalimports thereof	12%	5%
3.	Ventilators	12%	5%
4.	Ventilator masks / canula / helmet	12%	5%
5.	BiPAP Machine	12%	5%
6.	High flow nasal canula (HFNC) device	12%	5%
C. **Testing Kits and Machines**			
1.	Covid Testing Kits	12%	5%
2.	Specified Inflammatory Diagnostic Kits, namely D-Dimer, IL-6, Ferritin and LDH	12%	5%
D. **Other Covid-19 related relief material**			
1.	Pulse Oximeters, including personal imports thereof	12%	5%
2.	Hand Sanitizer	18%	5%
3.	Temperature check equipment	18%	5%
4.	Gas/Electric/other furnaces for crematorium,including their installation, etc.	18%	5%
5.	Ambulances	28%	12%

The above stated concessions are effective upto and inclusive of 30th September, 2021.