

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

LOK SABHA

UNSTARRED QUESTION NO.216

TO BE ANSWERED ON MONDAY THE 19TH JULY, 2021
ASHADHA 28, 1943 (SAKA)

GST ON COVID RELIEF GOODS

216. SHRI ANURAG SHARMA:

Will the Minister of FINANCE be pleased to state:

- (a) whether it is a fact that the Government has brought down the Goods and Services Tax (GST) on 14 Covid relief goods;
- (b) if so, the details thereof;
- (c) whether it is also true that the relaxation given will remain till September, 2021 and if so, the details thereof; and
- (d) whether it is also true that this met with the demands of the many States in this regard and if so, the details thereof?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE
SH. PANKAJ CHOUDHARY

(a): In order to ensure the availability and affordability of the items necessary for treatment and management of COVID-19 situation, Government has reduced the GST rates on such items.

(b): The details of goods for Covid relief on which GST rate has been reduced is enclosed.

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

(d): GST rates are prescribed on the basis of recommendations of the GST Council as made from time to time. GST Council is a constitutional body having Ministers of all the states and Union Territory having legislature as its member. The recommendations, in this regard, were based on suggestions received from many State Governments.

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 personal imports thereof	12%	5%
3.	Ventilators	12%	5%
4.	Ventilator masks/canula/helmet	12%	5%
5.	Bi PAP Machine	12%	5%
6.	High flow nasal canula(HFNC)device	12%	5%
C.Testing Kits and Machines			
1.	Covid Testing Kits	12%	5%
2.	SpecifiedInflammatoryDiagnosticKits,namelyD-Dimer,IL-6, Ferritin and LDH	12%	5%
D.OtherCovid-19relatedreliefmaterial			
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%
