

TAX INFO

Dated: 03/10/2021

Latest update on GST Law: Information regarding **GST Rates on COVID related items and drugs**

We expressly disclaim liability to any person in respect of anything done in reliance of the contents of this publication.

The GST rates form an important component of the prices of the products. CBIC has further reduced the rates to fight the pandemic up to 30.09.2021 and the rates on certain items are again resumed to original from **01.10.2021**. The essential commodities necessary for social distancing and maintaining good hygiene during the Pandemic COVID-19 along with the GST Rates are as follows:

Item	GST Rate
Medical Grade Oxygen, Hydrogen, and Peroxide	12%
Cotton face masks	5%
Face masks other than cotton	12%
Hand wash	18%
Alcohol-based hand sanitizer	18%
Gloves	18%
Disinfectants	18%
Face shields & PPE	18%
COVID-19 Diagnostic Test Kits	5%
Ventilator	12%
Ambulances	28%
Pulse Oximeters, incl personal imports thereo	12%

GST rates on specified medicines used in COVID-19 were reduced up to 30.09.2021 vide **Notification 05/2021-CT (Rate) dated 14.06.2021** and the same rate shall prevail up to 31.12.2021 vide **Notification No. 12/2021-CT (Rate) dated 30.09.2021**

Description of Goods	Rate
Tocilizumab	Nil
Amphotericin B	Nil
Remdesivir	5%
Heparin (anti-coagulant)	5%
Itolizumab	5%
Posaconazole	5%
Infliximab	5%
Bamlanivimab & Etesevimab	5%
Casirivimab & Imdevimab	5%
2-Deoxy-D-Glucose	5%
Favipiravir	5%

Suresh Aggarwal, Advocate

Compliance & Litigation under GST

Address: House No. 54, Pocket A-3, Sector-5, Rohini- 110085

Phone: 91-9810032846; 011 - 45131427

Email: sureshagg@gmail.com

Website: <http://www.sureshtaxation.com>