

# RECOMMENDATIONS OF THE 44<sup>th</sup> GST COUNCIL MEETING

**TEAM TRD**

44<sup>th</sup> GST Council meeting held on 12<sup>th</sup> June 2021 via video conferencing and thereafter CBIC has issued notification to provide relaxation in GST rate on goods being used in Covid - 19 relief and management till 30<sup>th</sup> September, 2021.

CBIC, vide [Notification No. 05/2021-Central Tax \(Rate\)](#), dated 14<sup>th</sup> June, 2021 including corrigendum issued on 15<sup>th</sup> June 2021, has reduced GST rates on below goods -

Sl. No	Chapter Head	Description	Present Rate	Rate of GST recommended in 44 <sup>th</sup> GST Council Meet
1	2804	Medical Grade Oxygen	12%	5%
2	30	Tocilizumab/ Amphotericin B	5%	NIL
3	30	Remdesvir/ Heparin (anti-coagulant)	12%	5%
4	3002 or 3822	Covid-19 testing kits	12%	5%
5	3002 or 3822	Inflammatory Diagnostic (marker) kits, namely- IL6, DDimer, CRP (C-Reactive Protein), LDH (Lactate DeHydrogenase), Ferritin, Pro Calcitonin (PCT) and blood gas reagents	12%	5%
6	3808 94	Hand Sanitizer	18%	5%
7	6506 99 00	Helmets for use with non-invasive ventilation	12%	5%
8	8417 or 8514	Gas/Electric/other furnaces for crematorium	18%	5%
9	9018 19 or 9804	Pulse Oximeter	12%	5%
10	9018	High flow nasal canula device	12%	5%
11	9019 20 or 9804	Oxygen Concentrator/ generator	12%	5%
12	9018 or 9019	Ventilators	12%	5%
13	9019	BiPAP Machine Non-invasive ventilation nasal or oronasal masks for ICU ventilators Canula for use with ventilators	12%	5%
14	9025	Temperature check equipment	18%	5%
15	8702 or 8703	Ambulance	28%	12%