

Notification No. 12/2021- Integrated Tax (Rate)

Seeks to exempt CGST on specified medicines used in COVID-19, up to 31st December, 2021

Dated – 30th September, 2021

CBIC exempted IGST on specified medicines used in COVID-19, up to 31st December, 2021.

Table

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1	30	Tocilizumab	Nil
2	30	Amphotericin B	Nil
3	30	Remdesivir	5%
4	30	Heparin(anti-coagulant)	5%
5	30	Itolizumab	5%
6	30	Posaconazole,	5%
7	30	Infliximab	5%
8	30	Bamlanivimab&Etesevimab	5%
9	30	Casirivimab&Imdevimab	5%
10	30	2-Deoxy-D-Glucose	5%
11	30	Favipiravir	5%

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-12-2021-igst-rate-english.pdf;jsessionid=520A343F71D34EEBD5B5FAEBD5327BCD>