

Recommendations of 44th GST Council Meeting



The 44th GST Council met under the Chairmanship of Union Finance & Corporate Affairs Minister Smt Nirmala Sitharaman through video conferencing on 12th June, 2021. The meeting was also attended by the Union Minister of State for Finance & Corporate Affairs Shri Anurag Thakur besides Finance Ministers of States & UTs and senior officers of the Ministry of Finance & States/ UTs.

Union minister of state (MoS) for finance Anurag Thakur and finance ministers of states and Union territories (UTs) attended the virtual meeting, which was held to finalize modalities to compensate states for their revenue shortfall of Rs 2.35 lakh crore in the current financial year.

Proposal at this meeting: To reduce the GST rates on the specified items being used in Covid-19 relief and management like hand sanitizers, face masks, gloves, PPE Kits, temperature scanners and others and to take a decision on relief in respect of COVID-19 related individual items based on the report of Group of Ministers.

Key Recommendations

A. Medicines:

S. No.	Description	Present GST Rate	GST Rate recommended by GST Council
Medicines			
1.	Tocilizumab	5%	Nil
2.	Amphotericin B	5%	Nil
3.	Anti-Coagulants like Heparin	12%	5%
4.	Remdesivir	12%	5%
5.	Any other drug recommended by Ministry of Health and Family Welfare (MoHFW) and Dept. of Pharma (DoP) for Covid treatment	Applicable Rate	5%

These rate reductions/exemptions shall remain in force upto 30th September 2021

B. Oxygen, Oxygen generation equipment, and related medical devices, Testing Kits and Machines

S. No.	Description	Present GST Rate	GST Rate recommended by GST Council
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.	BiPAP Machine	12%	5%
6.	High flow nasal canula (HFNC) device	12%	5%
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%

These rate reductions/exemptions shall remain in force upto 30th September 2021

C. Other Covid-19 related relief material



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S. No.	Description	Present GST Rate	GST Rate recommended by GST Council
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Other Covid-19 related relief material

1.	Pulse Oximeters, incl 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%

These rate reductions/exemptions shall remain in force upto 30th September 2021

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Change in GST Rates on goods being used in Covid-19 relief and management

Posted On: 12 JUN 2021 3:39PM by PIB Delhi

The 44th GST Council met under the Chairmanship of Union Finance & Corporate Affairs Minister Smt Nirmala Sitharaman through video conferencing here today. The Council in its meeting has decided to reduce the GST rates on the specified items being used in Covid-19 relief and management till 30th September, 2021.

The meeting was also attended by Union Minister of State for Finance & Corporate Affairs Shri Anurag Thakur besides Finance Ministers of States & UTs and senior officers of the Ministry of Finance & States/UTs.

The details of recommendations are given below :

S. No.	Description	Present GST Rate	GST Rate recommended by GST Council
A. Medicines			
1.	Tocilizumab	5%	Nil
2.	Amphotericin B	5%	Nil
3.	Anti-Coagulants like Heparin	12%	5%
4.	Remdesivir	12%	5%
5.	Any other drug recommended by Ministry of Health and Family Welfare (MoHFW) and Dept. of Pharma (DoP) for Covid treatment	Applicable Rate	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.	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, incl 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%

These rate reductions/exemptions shall remain in force upto 30th September 2021.

RM/MV/KMN

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