

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

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

Dated – 30th September, 2021

CBIC has exempted CGST 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	2.5%
4	30	Heparin (anti-coagulant)	2.5%
5	30	Itolizumab	2.5%
6	30	Posaconazole	2.5%
7	30	Infliximab	2.5%
8	30	Bamlanivimab & Etesevimab	2.5%
9	30	Casirivimab & Imdevimab	2.5%
10	30	2-Deoxy-D-Glucose	2.5%
11	30	Favipiravir	2.5%

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-12-2021-cgst-rate.pdf;jsessionid=43EE4D90B6D1750B08BCE90FC462D6AD>