

## **Notification No. 12/2021- Union Territory Tax (Rate)**

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

**Dated – 30th September, 2021**

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

**Table**

<b>Sl. No.</b>	<b>Chapter, Heading, Sub-heading or Tariff item</b>	<b>Description of Goods</b>	<b>Rate</b>
(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-utgst-rate.pdf;jsessionid=73B05DDE122AEC9FEBDA6C3789F3D7BC>