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भारत सरकार  
GOVERNMENT OF INDIA  
वित्त मंत्रालय, राजस्व विभाग  
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE  
प्रधानआयुक्त सीमाशुल्क कार्यालय (विमानमाल परिसर)  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (AIR CARGO)  
चेन्नै – VII आयुक्तालय, नवीनसीमाशुल्कभवन, मीनमबाक्कम, चेन्नै – 600 016  
CHENNAI – VII COMMISSIONERATE, NEW CUSTOM HOUSE, MEENAMBAKKAM,  
CHENNAI – 600 016

Date: 05/05/2021

**PUBLIC NOTICE No.18/2021**

Sub: Ad hoc Exemption from IGST on imports of specified COVID-19 relief material donated from abroad – reg.

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Kind attention of all the Importers, Exporters, Customs Brokers, Shipping Lines/ Agents and all other Stakeholders is drawn to the CBIC Instruction No.09/2021-Customs dated 03.05.2021 on the above subject and Ad hoc Exemption Order No.4/2021-Customs dated 03.05.2021 wherein exemption from IGST has been granted, in circumstances of exceptional nature, to goods specified in the following Customs notifications:

- i. Notification No: 27/2021-Customs dated 20.04.21 (as amended by notification No.29/2021- Customs dated 30.4.21)
- ii. Notification No: 28/2021 – Customs dated 24.04.21,

when received free of cost for free distribution anywhere in India for COVID relief.

2. This exemption shall be subject to the following conditions specified therein:
  - i. State Government shall appoint a nodal authority in the State for the purpose of this exemption. As per section 2 (103) of the Central Goods and Services Tax Act, 2017, state include a Union territory with Legislature.
  - ii. The Nodal authority so appointed shall authorize any entity, relief agency or statutory body, for free distribution of such Covid-relief material.
  - iii. The said goods can be imported free of cost by a State Government or, any entity/ relief agency/ statutory body, authorized in this regard for free distribution anywhere in India.
  - iv. The importer shall before clearance of goods from Customs produce a certificate from the said nodal authorities that goods are meant for free distribution for Covid relief.
  - v. After imports, the importer shall produce, to the Deputy or Assistant Commissioner of Customs at the port within a period of six months from the date of importation or within such extended period not exceeding nine months, a simple statement containing details of goods imported and distributed free of cost. This statement shall be certified by the said nodal authority of the State Government.
3. The exemption order shall apply to all such consignments pending clearance from Customs as on 03.05.2021 and shall remain in force upto 30.06.2021 (inclusive).
4. All trade associations/members of customs Broker Association are requested to take note and publicize the contents of this Public Notice among their members/constituents.
5. The contents of this Public Notice shall be treated as Standing Order for the officers of Customs of this Commissionerate.
6. Any difficulty faced in this regard may be brought to the notice of Additional Commissioner (Imports), ACC., Chennai VII Commissionerate for redressal.

N. Padmasri  
Commissioner  
Chennai-VII

Encl: List of items

To

All Concerned.

Copy to:

1. The Principal Chief Commissioner of Customs, Chennai Customs Zone – for kind information.
2. The Principal Commissioner / Commissioner of Chennai Customs Zone - Chennai-Airport/ Imports/ Preventive/ Exports/ Audit/ General
3. All Addl. /Joint/Dy./ Asst. Commissioners of Customs, Chennai VII Air Cargo Commissionerate.
4. The Deputy Commissioner (EDI) for uploading in Chennai Air Customs website.
5. The CHS for displaying in Notice Board.
6. All PTFC members.
7. All Trade Associations (as per mailing list).

List of goods specified in the Customs notifications: 27/2021-Customs dated 20.04.2021 (as amended by notification No.29/2021-Customs dated 30.4.2021) and 28/2021-Customs dated 24.04.2021

S.No.	Chapter or heading or sub-heading or tariff item	Description of goods
(1)	(2)	(3)
1.	29	Remdesivir Active Pharmaceutical Ingredients.
2.	29	Beta Cyclodextrin (SBEB CD) used in manufacture of Remdesivir, subject to the condition that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.
3.	30	Injection Remdesivir.
4.	3822	Inflammatory Diagnostic (marker) kits, namely- IL6, D-Dimer, CRP(C-Reactive Protein), LDH (Lactate De-Hydrogenase), Ferritin, Pro Calcitonin (PCT) and blood gas reagents.
5.	9019 20, 9804	Oxygen concentrator including flow meter, regulator, connectors and tubings.
6.	2804 40	Medical Oxygen.
7.	8421 39	Vacuum Pressure Swing Absorption (VPSA) and Pressure Swing Absorption (PSA) oxygen plants, Cryogenic oxygen Air Separation Units (ASUs) producing liquid/ gaseous oxygen.
8.	7311	Oxygen canister.
9.	9018	Oxygen filling systems.
10.	7311	Oxygen storage tanks
11.	9018	Oxygen generator
12.	7311	ISO containers for Shipping Oxygen
13.	7311, 8418 or 8419	Cryogenic road transport tanks for Oxygen
14.	7311, 8418 or 8419	Oxygen cylinders including cryogenic cylinders and tanks
15.	Any Chapter	Parts of goods at S.No.5 and 7 to 14 above, used in the manufacture of equipment related to the production, transportation, distribution or storage of Oxygen, subject to the condition that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.
16.	9019	Any other device from which oxygen can be generated
17.	9018 or 9019	Ventilators, including ventilator with compressors; all accessories and tubings; humidifiers; viral filters (should be able to function as high flow device and come with nasal canula).
18.	9018	High flow nasal canula device with all attachments; nasal canula for use with the device.
19.	6506 99 00	Helmets for use with non-invasive ventilation.
20.	9019	Non-invasive ventilation oronasal masks for ICU ventilators.
21.	9019	Non-invasive ventilation nasal masks for ICU ventilators.
22.	3002	COVID-19 vaccine.