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सचिव
Tarun Bajaj, IAS
Secretary



भारत सरकार
वित्त मंत्रालय
राजस्व विभाग

Government of India
Ministry of Finance
Department of Revenue

3rd May, 2021

Dear Chief Secretary,

In view of the COVID-19 pandemic, the Central Government has issued notifications exempting Basic Customs Duty and/or Health cess on imports of a number of COVID-19 related relief materials such as Remdesivir, its API, Diagnostic Markers, Medical Oxygen, Oxygen concentrators and other oxygen storage and transportation equipment, for a limited period. These include-

S. No.	Notification	Purpose
1.	27/2021-Customs dated 20.04.21 (as amended by notification No.29/2021-Customs dated 30.4.21)	Remdesivir injection/ API and Beta Cyclodextrin (SBEB CD), Inflammatory diagnostic (markers) kits, till 31 st October, 2021
2.	28/2021-Customs dated 24.04.21	Medical grade Oxygen, oxygen therapy related equipment such as oxygen concentrators, cryogenic transport tanks, etc, and COVID-19 vaccines till 31 st July, 2021

Copy of the above notifications are enclosed. These notifications provide exemption to the specified goods from Basic Customs Duty or Health Cess (where applicable) but not IGST.

2. A number of representations have been received from charitable organizations, corporate entities, and other Associations/ entities outside India seeking exemption from IGST on the import of Covid-19 relief material (already exempted from customs duty), donated/received free of cost from outside India for free distribution. A few State Governments/Agencies have also requested for the same.

3. Accordingly, in the circumstances of exceptional nature, it has been decided to exempt IGST on all import of relief material listed in the above Customs notifications till 30th June, 2021. This exemption has been granted vide Ad hoc Exemption Order No. 4/2021-Customs, dated 3rd May, 2021 (copy enclosed). The import could be made either by the **State Government itself or any entity, organization, statutory authority or relief agency for free distribution anywhere in India**. The exemption covers goods already imported but lying uncleared on the date of its issuance i.e. today. In order to ensure that goods received free of cost under this exemption are actually distributed free of cost for the intended purpose, certain conditions have been prescribed. Accordingly, the importer needs to produce a certificate to Customs authorities at the time of import from any State Government authorising the import and stating that the goods are meant for free distribution.

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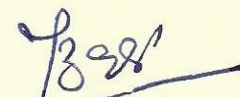
4. In order to operationalise the exemption without delay and considering that many organizations may already have shipped the cargo from abroad for this purpose, I would urge you to immediately appoint a Nodal authority in your State for the issuance of these certificates and to give wide publicity to its name, address, contact details, e mail address etc so that both suppliers/donors and the importers are aware and can approach the Nodal authority with ease for procuring the requisite certificate. Given the high incidence of COVID-19 across the country, it may be advisable for the Nodal Authority to maintain an electronic interface with the applicants. You may also like to establish a standard protocol for the issuance of such certificates so that the trade is aware of the documentation requirements at the time of making the application and the entire process is transparent and smooth.

5. The exemption also envisages that the importer would produce an end-use certificate to Customs within six months of importation (or, if extended, within nine months) from the Nodal Authority nominated by the State Government so that the exempted goods are properly accounted for.

6. In conclusion, we need to work in close coordination to make sure that these critical supplies reach the end-users seamlessly and without loss of time. Instructions have been issued to all the Chief Commissioners of Customs at the sea ports, airports etc. to also ensure the expeditious, hassle-free clearance of such goods. A Nodal officer has been appointed at each Customs formation already to facilitate this. Their details are available on cbic.gov.in. In case you face any difficulty, in this regard, kindly bring it to my notice.

With regards,

Yours Sincerely,



(Tarun Bajaj)

Encl: As above

To

As per the list attached

On the official stationery of any nodal authority appointed by a State Government

To,

The Commissioner of Customs.....

This is to certify the M/s, [address], has been authorised as the relief agency for free distribution of covid relief material received free of cost from outside India availing the exemption from IGST under the customs adhoc exemption order 4/2021-Cus, date the 3rd May, 2021.

The said M/s shall import covid relief supply free of cost for free distribution in India as per details in the Annexure (attached), at..... Customs Station. Exemption from IGST is recommended for such imports by M/s..... under the said adhoc exemption order.

The relief agency shall provide the details of items so imported and distributed free of cost to the Deputy/Assistant Commissioner of Customs at the Port/Airport of import within the period prescribed in the said order, after due certification by this authority.

Annexure

1. Country of exports:
2. Exporters details
3. Items

S. No.	Description of goods with specification	of with	Customs-Tariff heading/sub-heading	Quantity

[Signatures]

with official seal