



OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)

EDI SECTION, 1ST FLOOR, NEW BUILDING,
NEW CUSTOM HOUSE, BAPU JAMADAR CHOWK,
BALLARD ESTATE, MUMBAI- 400001

F.No.GEN/EDI/Misc/21/2020-EDI-O/o COMMR-CUS-EXP-ZONE-I-MUMBAI-Part(1)

Date: 22.06.2021

PUBLIC NOTICE NO- 139/2021

DIN: 20210677000000222EE9

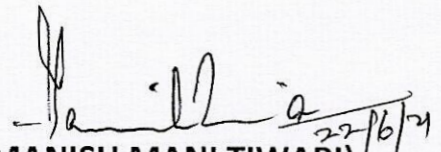
Subject: Implementation of Notification No. 32/2021 -Customs dated 31.05.2021 in System-reg.

Kind attention of all the Importers, Custom Brokers and all other stake holders is invited to CBIC Advisory No. 14/2021 dated 01.06.2021 issued by Directorate General of Systems, ICES on the above mentioned subject along with CBIC Notification No. 32/2021-Customs dated 31.05.2021 wherein the Central Government has decided to exempt the goods of the description as specified in the Notification No. 27/2021-Customs dated 20.04.2021 and 28/2021-Customs dated 24.04.2021, from the whole of integrated tax (i.e. IGST) leviable thereon under sub-section (7) of the section 3 of the Customs Tariff Act, read with section 5 of the Integrated Goods and Service Tax Act, 2017, subject to the conditions specified in this Notification No. 32/2021.

2. Further reference is invited to the Adhoc Exemption Order No. 04/2021-Customs dated 03.05.2021 issued earlier for granting IGST exemption along with the Basic Customs Duty (BCD) exemption, also for the CTHs items mentioned in the Customs Notification Nos 27/2021 and 28/2021 on fulfilling the conditions stipulated in the aforesaid Adhoc Order. Consequent to this Adhoc Exemption Order, Notifications 27/2021-Customs dated 20.04.2021 and 28/2021-Customs dated 24.04.2021 were made available in System to be claimed for IGST exemption as well.

3. As can be seen, Notification 32/2021-Customs dated 31.05.2021 has also been issued now to exempt IGST on the same set of goods, but with different conditions. The said Notification No. 32/2021 has been updated in the System for the items corresponding to the Notifications No. 27/2021 and 28/2021 with the serial numbers mentioned in the **Annexure A**. Accordingly, if the goods are being imported under the conditions mentioned in Notification 32/2021 dated 31.05.2021, then importer/custom broker can claim the exemption using the applicable serial number as given in Annexure A. The procedure in System for availing the exemption as per Adhoc exemption order 04/2021-Cus dated 03.05.2021 continues to remain the same as mentioned in Para 2 above.

4. The Public Notice should be considered as Standing Order for the purpose of officers and staff of department.


(MANISH MANI TIWARI)

**Commissioner of Customs, Export,
Mumbai Customs Zone-I**

Copy to:

1. The Principal Chief Commissioner of Customs, Mumbai Zone-1.
2. All The Commissioner of Customs, NCH, Mumbai Zone-I
3. AC/DC, EDI for uploading on NCH website immediately.
4. BCBA –For information and circulation among their members.



Directorate General of Systems and Data Management

CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

Dept. of Revenue, Ministry of Finance, Government of India

Annexure-A

Serial Numbers for claiming exemption under Notn 032/2021 – Cus dated 31.05.2021 for the items specified in Notification No 27/2021-Customs dated 20.04.2021

| Sr No. | Chapter or heading or sub-heading or tariff item | Description of goods |
|--------|--|--|
| A1 | 29 | Remdesivir Active Pharmaceutical Ingredients. |
| A2 | 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. |
| A3 | 30 | Injection Remdesivir. |
| A4 | 3002, 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. |

Serial Numbers for claiming exemption under Notn 032/2021 – Cus dated 31.05.2021 for the items specified in Notification No. 28/2021-Customs dated 24.04.2021

| Sr. No. | Chapter or heading or sub-heading or tariff item | Description of goods |
|---------|--|--|
| B1 | 9019 20, 9804 | Oxygen concentrator including flow meter, regulator, connectors and tubings. |
| B2 | 2804 40 | Medical Oxygen |
| B3 | 8421 39 | Vacuum Pressure Swing Absorption (VPSA) and Pressure Swing Absorption (PSA) oxygen plants, Cryogenic oxygen Air Separation Units (ASUs) producing liquid/gaseous oxygen. |
| B4 | 7311 | Oxygen canister. |
| B5 | 9018 | Oxygen filling systems. |
| B6 | 7311 | Oxygen storage tanks |
| B7 | 9018 | Oxygen generator |
| B8 | 7311 | ISO containers for Shipping Oxygen |
| B9 | 7311, 8418 or 8419 | Cryogenic road transport tanks for Oxygen |
| B10 | 7311, 8418 or 8419 | Oxygen cylinders including cryogenic cylinders and tanks |
| B11 | Any Chapter | Parts of goods at S.No.1 and 3 to 10 above, used in the manufacture of equipment related to the production, transportation, distribution or storage |

Leveraging Technology for Serving Taxpayers



Directorate General of Systems and Data Management

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| | | 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. |
| B12 | 9019 | Any other device from which oxygen can be generated |
| B13 | 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). |
| B14 | 9018 | High flow nasal canula device with all attachments; nasal canula for use with the device. |
| B15 | 6506 99 00 | Helmets for use with non-invasive ventilation. |
| B16 | 9019 | Non-invasive ventilation oronasal masks for ICU ventilators. |
| B17 | 9019 | Non-invasive ventilation nasal masks for ICU ventilators. |
| B18 | 3002 | COVID-19 vaccine. |
| B19 | 29 or 30 | Amphotericin B. |