

**NOTIFICATION NO. 5/2021-UNION TERRITORY TAX (RATE),  
DATED 14-6-2021 [UPDATED]**

*[As Corrected by Corrigendum F.No. CBIC-190354/63/2021-To (TRU-I)-CBEC], dated 15-6-2021]*

In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) (hereafter in this notification referred to as "the said Act"), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, from the so much of the union territory tax leviable thereon under section 7 of the said Act, as in excess of the amount as specified in corresponding entry in column (4) of the aforesaid Table, namely:—

**Table**

| <i>Sl. No.</i> | <i>Chapter, Heading, Sub-heading or Tariff item</i> | <i>Description of Goods</i>                                                                                                                                                 | <i>Rate</i> |
|----------------|-----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| <i>(1)</i>     | <i>(2)</i>                                          | <i>(3)</i>                                                                                                                                                                  | <i>(4)</i>  |
| 1              | 2804                                                | Medical Grade Oxygen                                                                                                                                                        | 2.5%        |
| 2              | 30                                                  | Tocilizumab                                                                                                                                                                 | Nil         |
| 3              | 30                                                  | Amphotericin B                                                                                                                                                              | Nil         |
| 4              | 30                                                  | Remdesvir                                                                                                                                                                   | 2.5%        |
| 5              | 30                                                  | Heparin (anti-coagulant)                                                                                                                                                    | 2.5%        |
| 6              | 3002 or 3822                                        | Covid-19 testing kits                                                                                                                                                       | 2.5%        |
| 7              | 3002 or 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. | 2.5%        |
| 8              | <sup>1</sup> [3808 94]                              | Hand Sanitizer                                                                                                                                                              | 2.5%        |
| 9              | 6506 99 00                                          | Helmets for use with non-invasive ventilation                                                                                                                               | 2.5%        |
| 10             | 8417 or 8514                                        | Gas/Electric/other furnaces for crematorium                                                                                                                                 | 2.5%        |
| 11             | 9018 19 or 9804                                     | Pulse Oximeter                                                                                                                                                              | 2.5%        |
| 12             | 9018                                                | High flow nasal canula device                                                                                                                                               | 2.5%        |
| 13             | 9019 20 or 9804                                     | Oxygen Concentrator/generator                                                                                                                                               | 2.5%        |
| 14             | 9018 or 9019                                        | Ventilators                                                                                                                                                                 | 2.5%        |
| 15             | 9019                                                | BiPAP Machine                                                                                                                                                               | 2.5%        |
| 16             | 9019                                                | (i) Non-invasive ventilation nasal or oronasal masks for ICU                                                                                                                | 2.5%        |

*1 Corrected vide CORRIGENDUM NO. G.S.R. 413(E) dated 15-06-2021 before it was read as "3804 94"*

**Notification No. 5/2021-Union Territory Tax (Rate), Dated 14-6-2021**

|    |              |                                                     |      |
|----|--------------|-----------------------------------------------------|------|
|    |              | ventilators<br>(ii) Canula for use with ventilators |      |
| 17 | 9025         | Temperature check equipment                         | 2.5% |
| 18 | 8702 or 8703 | Ambulance                                           | 6%   |

2. This notification shall remain in force upto and inclusive of the 30th September, 2021.