

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(DEPARTMENT OF REVENUE)

Notification No. 30/2021-Customs

New Delhi, the 1st May, 2021

G.S.R. (E)...- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below, falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) specified in column (2) of the said Table, when imported into India, from so much of the integrated tax leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act, read with section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table, namely-

Table

S.No.	Chapter, heading, sub-heading or tariff item	Description	IGST rate
(1)	(2)	(3)	(4)
1.	9804	Oxygen concentrator, imported for personal use	12%

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

[F.No. CBIC-190354/1/2021-TO(TRU-I)-CBEC]

(Gaurav Singh)

Deputy Secretary to the Government of India