

**F. No. CBIC-190354/2/2021-TO (TRU-I)-CBEC**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**(Tax Research Unit)**

Room No. 146-J, North Block  
New Delhi, dated 3<sup>rd</sup> May, 2021

To

**All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive),**

**All Principal Chief Commissioners/Chief Commissioners of Customs & Central tax,**

**All Principal Commissioners/Commissioners of Customs/Customs (Preventive),**

**All Principal Commissioners/Commissioners of Customs & Central tax,**

**All Principal Director Generals/Director Generals under CBIC.**

Madam/Sir

**Subject: Ad hoc Exemption from IGST on imports of specified COVID-19 relief material donated from abroad – regarding**

Kind attention is drawn to the Ad hoc Exemption Order No. 4/2021-Customs, dated 3<sup>rd</sup> May, 2021 wherein exemption from IGST has been granted, in circumstances of exceptional nature, to goods specified in the following Customs notifications:

- i. 27/2021-Customs dated 20.04.21 (as amended by notification No.29/2021-Customs dated 30.4.21)
- ii. 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 authorise 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. Field formations may take special note that the exemption order shall apply to all the such consignments pending clearance from Customs as on date of issue of order, i.e., the 3<sup>rd</sup> May, 2021.

4. Revenue Secretary has also written to all the Chief Secretaries for creation of a State/Union Territory Nodal Agency for taking immediate action for the purpose of imports of such relief material. The State Governments, importers, relief agencies, may approach the customs formation in case they face any difficulty. Chief Commissioners may suitably sensitize the Nodal officers already appointed in their formation for facilitating the expeditious clearance of COVID-relief material so that they are aware of this exemption and deal pro-actively with issues, if any, in their smooth clearance.

5. A large number of such consignments are anticipated to arrive in the coming days and certain consignments may be pending for clearance as on date. The customs formation, may proactively, take action for speedy clearance of such consignments. It is requested that necessary instructions be issued to the assessing officers to clear all such Covid-19 relief material expeditiously. Also, field formation make every possible effort to work in close coordination with the State Authorities.

6. In case of any difficulty, in implementing the order, the field formations may approach the Joint Secretary (TRU-1) or other officers on email [gd.lohani@nic.in](mailto:gd.lohani@nic.in), [gaurav.singh80@nic.in](mailto:gaurav.singh80@nic.in) or [swasif.haider@gov.in](mailto:swasif.haider@gov.in).

7. Hindi version will follow.

(Gaurav Singh)  
Deputy Secretary (TRU-I)