



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ७, अंक ७५(४)

गुरुवार, जून १७, २०२१/ज्येष्ठ २७, शके १९४३

[पृष्ठे २, किंमत : रुपये १.००

असाधारण क्रमांक १८०

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमांन्वये तयार केलेले  
(भाग एक, एक-आ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश

### FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 17th June 2021.

### NOTIFICATION

#### Notification No. 05 / 2021—State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1021 / C.R.62 (A) / Taxation 1. —In exercise of the powers conferred by sub-section (1) of section 11 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), (hereinafter in this notification referred to as “the said Act”), the Government of Maharashtra, 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 state tax leviable thereon under section 9 of the said Act, as in excess of the amount as specified in corresponding entry in column (4) of the aforesaid Table, namely :—

(१)

**Table**

S1. No. (1)	Chapter, Heading, Sub-heading or Tariff item (2)	Description of Goods (3)	Rate (4)
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	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 ventilators (ii) Canula for use with ventilators	2.5%
17	9025	Temperature check equipment	2.5%
18	8702 or 8703	Ambulance	6%

2. This notification shall come into force on the 14th day of June, 2021 and shall remain in force upto and inclusive of the 30th September 2021.

By order and in the name of the Governor of Maharashtra,

MANDAR KELKAR,

Deputy Secretary to Government.