

INDIRECT TAX

Haryana – GST reimbursement on medical items donated to hospitals, etc.

UPDATE NO. 15 OF 2021



Lakshmikumaran
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exceeding expectations
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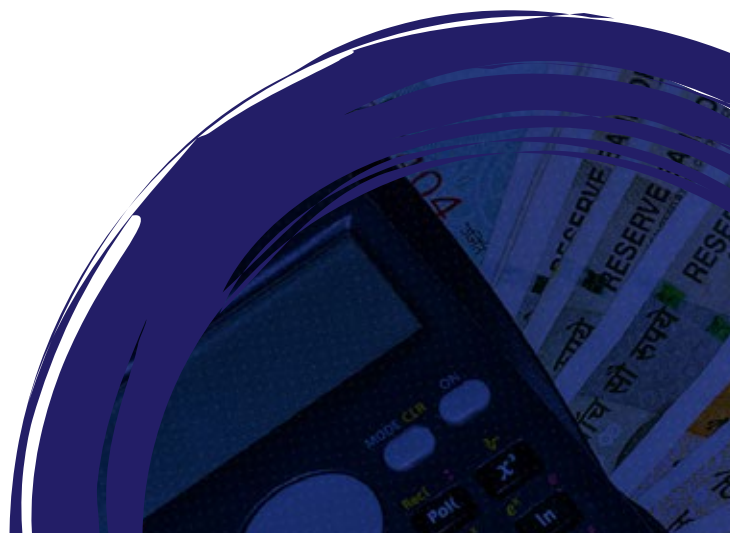
Government of Haryana *vide* **Notification No. 28/19/2021-5B&C**, dated **17 May 2021** seeks to reimburse the amount of GST (CGST, SGST or IGST) paid on certain medical items (as enlisted in the table below), if the same are donated free of cost up till 30 June 2021 (inclusive of date) to any of the following:

- Government of Haryana,
- Hospitals run by State Government
- Hospitals / Institutions permitted by the State Government to receive such material through Health & Family Welfare Department, Government of Haryana.

The Health & Family Welfare Department will issue a certificate of such donation, which the donor would be required to submit to the Excise and Taxation Department for claiming reimbursement of GST paid on the procurement of the donated medical items.

List of items is as below:

- Oxygen concentrator including flow meter, regulator, connectors and tubings
- Vacuum Pressure Swing Absorption (VPSA) and Pressure Swing Absorption (PSA) oxygen plants, cryogenic oxygen Air separation Units (ASUs) producing liquid / gaseous oxygen
- Oxygen canister / cylinders (D-type or B-type)
- Oxygen filling systems
- Oxygen storage tanks
- Oxygen generator
- ISO containers for Shipping Oxygen
- Cryogenic road transport tanks for Oxygen
- Oxygen cylinders including cryogenic cylinders and tanks
- 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)
- High flow nasal canula device with all attachments; nasal canula for use with the device
- Helmets for use with non-invasive ventilation
- Non-invasive ventilation nasal masks for ICU ventilators
- COVID-19 vaccine
- Injection Remdesivir



LOCATIONS

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