



**AIRPORT SPECIAL CARGO COMMISSIONERATE,
MUMBAI CUSTOMS ZONE III**

As on 15/05/2021

Break up of Total Duty Structure under CTH 9804						
Sr. No.	Description	Total Duty	BCD		IGST	
			Rate	Authority	Rate	Authority
1	Oxygen concentrator (Gift as well as Non Gift)	12%	NIL	Notif. 28/2021- Cus. dated 24/04/2021 Sr. no. 1 (valid till 31/07/2021)	12%	Notification 30/2021 -Cus. dated 1/05/2021 (valid till (30/06/2021)
2	Life saving drugs /medicine					
2A		Nil	NIL	If imported as Gift having CIF value upto 5000(Sr. no. 608A of Notif. 50/2017)	NIL	If imported as gift having CIF value upto 5000(Sr. no. 608A of NOTif. 50/2017)
2B		5%	NIL	Specified drugs covered under Sr. no. 607 of Notif. 50/2017	5%	If covered by Schedule I (Sr. no. 263 of notif 01/2017)
2C		12%	NIL	Same as above	12%	All other medicine (Sr. no. 241 of Schedule II of notif 01/2017)
2D		16.55%	10%+SWS @ 10%	All medicines other than above (Sr. no. 608 of Notif. 50/2017)	5%	Same as 2B
2E		24.32%	10%+SWS @ 10%	Same as above	12%	Same as 2C
3	Other items					
3A	Imported as gift	77.28%	35%+SWS @ 10%	Standard rate U/CTH 9804	28%	Sr. no. 227 of Schedule IV of Notif 01/2017
3B	Imported as non gift	42.08%	10%+SWS @ 10%	(Sr. no. 608 of Notif. 50/2017)	28%	Same as above



In case of doubt/any query, contact Kamlesh Kumar Gupta, Additional Commissioner, on E-mail: Kamlesh.Gupta@gov.in

Disclaimer: The information in this flyer is intended only to provide a general overview and is not intended to be treated as legal advice or opinion. For greater details, you are requested to refer to the respective Custom Tariff, IGST Act, Notifications, Circulars, Orders issued from time to time.