

F.No. S-31011/12/2021-DIR(NC)-DOR

Government of India  
Ministry of Finance  
Department of Revenue  
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New Delhi, 29<sup>th</sup> May, 2021

**Office Memorandum**

**Subject: Constitution of a Group of Ministers (GoM) on concessions/ exemption from GST to COVID relief material-reg.**

In pursuance of the decision of the GST Council at its 43rd meeting on 28 May 2021, a Group of Ministers (GOM) has been constituted to examine the issue of GST concessions/ exemption to COVID relief material. The GOM shall consist of the following members:

| S. No. | Name                   | Designation and State   |          |
|--------|------------------------|---|----------|
| 1.     | Shri Conrad Sangma,    | Chief Minister, Meghalaya   | Convenor |
| 2.     | Shri Nitinbhai Patel,  | Deputy Chief Minister, Gujarat  | Member   |
| 3.     | Shri Ajit Pawar,       | Deputy Chief Minister, Maharashtra  | Member   |
| 4.     | Shri Mauvin Godinho,   | Minister for Transport & Panchayati Raj, Housing, Protocol and Legislative Affairs, Goa | Member   |
| 5.     | Shri K.N. Balagopal,   | Minister for Finance, Kerala  | Member   |
| 6.     | Shri Niranjana Pujari, | Minister for Finance and Excise, Odisha   | Member   |
| 7      | Shri T. Harish Rao,    | Minister for Finance, Telangana   | Member   |
| 8      | Shri Suresh Kr Khanna, | Minister for Finance, U. P.   | Member   |

2. **Terms of Reference:** The GOM shall examine the need for GST concession/exemption and make recommendations on –

(i) COVID vaccines, drugs and medicines for COVID treatment, and testing kits for COVID detection;


(ii) Medical grade oxygen, Pulse oximeters, Hand sanitizers, Oxygen therapy equipment such as Concentrators, Generators and Ventilators, PPE kits, N 95 masks, surgical masks, temperature checking equipment; and

(iii) any other items required for COVID relief.

3. The GOM on COVID relief shall be assisted by a Committee of officers from the Centre and the States as convened by the GOM.



4. The secretarial assistance to this GOM shall be provided by Joint Secretary (TRU-I), CBIC.
5. The GOM shall submit its recommendations to the Council latest by 8 June, 2021.

  
(Dinesh Bouddh)  
Director (DoR)  
Tel:011-23092686

To

1. All Members of GoM and Officers
2. Revenue Secretary, North Block, New Delhi
3. Chairperson, CBIC, North Block, New Delhi
4. Member (Tax Policy), North Block, New Delhi
5. Joint Secretary, TRU-I, Department of Revenue, North Block, New Delhi
6. GST Council Secretariat, New Delhi
7. PS to Hon'ble Minister of Finance, Government of India, North Block, New Delhi
8. PS to Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi.