

आवश्यक / महत्वपूर्ण

पत्र संख्या- REIC मीटिंग / आई0एम0सी0 / मु0 / 2021-22 / 193 / वाणिज्य कर
कार्यालय कमिश्नर, वाणिज्य कर,
(इन्वेस्टिगेशन मॉनिटरिंग सेल)
लखनऊ::दिनांक:: 11 अगस्त :: 2021

समस्त जोनल एडीशनल कमिश्नर वाणिज्य कर,
उत्तर प्रदेश।

चीफ कमिश्नर सी0जी0एस0टी0 लखनऊ जोन एण्ड कन्वीनर, REIC लखनऊ के कार्यालय के File No.GCCO/CIU/MISC/10/2020-CIU-O/o CC-CGST-ZONE-LUCKNOW-Part (1) दिनांक 24.06.2021 के साथ संलग्न सेन्ट्रल इकोनामिक इन्टलीजेन्स ब्यूरो के पत्र 1264200/2021/O/o CC-CGST-ZONE-LUCKNOW दिनांक 28.05.2021 का सन्दर्भ ग्रहण करने का कष्ट करे, जिसके द्वारा Fingertip Pulse Oximeter के आयात पर कस्टम ड्यूटी एवं हेल्थ सेस की छूट का अनुचित लाभ के सम्बन्ध में अवगत कराते हुये REIC के समस्त Designated Mamber & Nodal Officer को पत्र प्रेषित करते हुए उक्त के सम्बन्ध में Feedback प्राप्त करने की अपेक्षा की गयी है।

उक्त के सम्बन्ध में सेन्ट्रल इकोनामिक इन्टलीजेन्स ब्यूरो के पत्र 1264200/2021/O/o CC-CGST-ZONE-LUCKNOW दिनांक 28.05.2021 को संलग्न कर इस आशय से प्रेषित किया जा रहा है कि पत्र में उल्लिखित तथ्यो पर अपने जोन से सम्बन्धित Feedback मुख्यालय को प्रेषित कराना सुनिश्चित करें।

संलग्नक:- यथोक्त।

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11/08/2021

(सुधा वर्मा)

एडीशनल कमिश्नर, वाणिज्य कर,
उत्तर प्रदेश।

OFFICE OF THE CHIEF COMMISSIONER OF CENTRAL GST, LUCKNOW ZONE
& CONVENER, REIC, LUCKNOW, 7-A, ASHOK MARG, LUCKNOW

E-mail: ccu-cexlko@nic.in

SECRET

Dated: 24.06.2021

To,

The Designated Members (All)/
Nodal Officer, NOG,
REIC, Lucknow.

Madam/Sir,

Subject: Wrong availment of BCD and health cess exemption on import of Fingerprint Pulse Oximeter- reg.

Kindly find enclosed trail mail dated 16.06.2021 of the Commissioner (Inv-Cus), CBIC, New Delhi alongwith enclosures on the aforesaid subject.

It is requested that the issue involved may kindly be examined and feedback in this regard be provided to this office at the earliest through the NOG.

Encl: As Above.

Yours
faithfully,

SUPERINTENDENT (REIC)

Copy forwarded to the Principal Commissioner/Commissioner, CGST and Central Excise, Lucknow/Agra/Allahabad/Kanpur/Varanasi for information and necessary action. A report on the outcome of exercise, if any may kindly be provided to this office at the earliest.

SUPERINTENDENT (REIC)

Dated 28.05.2021

To
Member (Investigation)
Central Board of Indirect Taxes & Customs
North Block,
New Delhi.

Sir,

Subject: Wrong availment of BCD and health Cess Exemption on import of 'Fingertip Pulse Oximeter'-reg.

Intelligence available in the Bureau indicates that some unscrupulous entities engaged in import of 'Fingertip Pulse Oximeter' are claiming ineligible BCD exemption under Sl.No.1 of Notification No. 20/2020 dated 09.04.2020. The notification provides for exemption from whole of the Customs duty leviable under the First Schedule of the Customs Tariff Act, 1975 i.e., basic customs duty (currently applicable rate is 7.5% ad volrem) and whole of the cess leviable thereon under section 141 of the Finance Act, 2020 (12 of 2020) on **Artificial respiration or other therapeutic respiration Apparatus (Ventilators) of chapter heading 9018 or 9019 of the Customs Tariff Act, 1975**. Similar exemption is allowed under the Notification No.28/2021- Customs, dated 24.04.2021 (Sl.No. 13 of the Notification refers).

'Fingertip Pulse Oximeter' is not an artificial respiration apparatus or ventilators and are used as a measuring instruments to measure the amount of oxygen present in a person's blood stream and hence does not get covered under Notification No. 20/2020- Customs, dated 09.04.2020 which is applicable for Artificial respiration or other therapeutic respiration apparatus (Ventilators). Therefore, the exemption of BCD availed on 'Fingertip Pulse Oximeter' under Sl.No.1 of Notification No. 20/2020- Customs, dated 09.04.2020 is irregular.

The incorrect availment of BCD exemption has resulted in short payment of customs duty. It is gathered that the same modus operandi is being adopted by importers in respect of 'Fingertip Pulse Oximeter' by mis declaring the same in order to get inadmissible exemption at various air cargo complexes.

In light of the possible evasion of Customs duty and health cess (as leviable) under the Customs Tariff Act, 1975 on import of 'Fingertip Pulse Oximeter' classifiable under the heading 9018 of Customs Tariff Act, 1975 by adopting aforementioned *modus operandi*, the CBIC is requested to take suitable action to safeguard the interest of revenue. The Bureau may be informed about the outcome.

This issues with the approval of DG, CEIB.

Yours faithfully,



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Cmm/Inv-Cus

ATB
F.P.O.