



12% IGST levy on Oxygen Concentrators imported as gift challenged before Bombay HC. supply of oxygen during a medical emergency is part of right to life guaranteed under Article 21 of Constitution.

Bombay HC issues Notice to Ministry of Finance, GST Council and Jurisdictional Commissioner of Customs (Import) in a writ challenging the levy of 12% IGST on import of Oxygen Concentrators for personal use even when imported free of cost as gift from parents residing outside India; Hearing before the Division Bench in writ petition challenging validity and vires of Ad hoc Exemption Order No. 4 of 2021 dated May 03, 2021 r/w Notification No. 30/2021-Cus dated May 01, 2021 went till 10:30 pm yesterday; On humanitarian grounds, Petitioner argued that right to supply of oxygen during a medical emergency is part of right to life guaranteed under Article 21 of Constitution, further it was claimed that Notifications were arbitrary as only State Government and some authorized entities could import oxygen concentrators without payment of IGST vide Notification No. 28/2021 dated April 24, 2021; Petitioner averred that reliable Oxygen concentrators are in short supply in India and imported concentrators are expensive instruments, levy of 12% IGST on concentrators imported free of cost has unfairly prejudiced the Petitioner during the times of medical emergency and ongoing crisis of oxygen supply across the Country; Petitioner further pleaded that in the absence of a centralised directive from GST Council, States such as Gujarat and Haryana are issuing Notifications granting reimbursement/refund on GST paid on Oxygen Concentrators with differing conditions.