

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

New Delhi: 09.04.2020

Notification No. 20/2020 – Customs

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of [section 25](#) of the Customs Act, 1962 (52 of 1962) read with [section 141](#) of Finance Act, 2020 (12 of 2020), the Central Government on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Customs Tariff Act specified in column (2) of the Table below, from whole of the duty of customs leviable thereon under the First Schedule to the said Customs Tariff Act and the whole of health cess leviable thereon under [section 141](#) the said of Finance Act, 2020:

Table

S. No.	Chapter or Heading or sub-heading or tariff item	Description of goods
(1)	(2)	(3)
1.	9018 or 9019	Artificial respiration or other therapeutic respiration apparatus (Ventilators)
2.	63 or any chapter	Face masks and surgical Masks
3.	62 or any chapter	Personal protection equipment (PPE)
4.	30, 38 or any chapter	Covid-19 testing kits
5.	Any Chapter	Inputs for manufacture of items at S. Nos. 1 to 4 above, subject to the condition that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty)

	Rules, 2017.
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2. This notification shall remain in force upto and inclusive of the 30th September, 2020.

[F.No. 354/41/2020-TRU]

(Gaurav Singh)
Deputy Secretary to the Government of India