

CA Ashit Shah 47. Reduction in the rate of Duty on Lentils (Masur Dal) Basic Custom duty on has been reduced from 30% to 20% on Lentils (Masur Dal) originating in or exported from the USA. [N. No. 44/2021 – Customs, dated 17-09-2021] 48. Exemption from basic Custom Duty COVID 19 Vaccines covered under chapter heading 30 are exempt from payment of basic Custom Duty from 1st October 2020 to 31st December, 2021. [N. No. 45/2021 – Customs, dated 29-09-2021] Lifesaving drugs used in treatment of Spinal Muscular Atrophy or Duchenne Muscular Dystrophy exempted from levy of Customs Duty as well as IGST when imported for personal use from 1st October, 2021. [N. No. 46/2021 – Customs, dated 30-09-2021] 49. IGST Exemptions IGST exemption on specified goods when imported into India for sale in Border Haats in Tripura at Indo-Bangl.....