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**COVID – 19: DAILY UPDATE**



**9<sup>th</sup> & 10<sup>th</sup> APRIL, 2020**



**AHMEDABAD | BENGALURU | KOLKATA | NEW DELHI | MUMBAI**





### **EXEMPTION OF CERTAIN GOODS FROM LEVY OF CUSTOMS DUTY AND HEALTH CESS**

The Ministry of Finance via Notification No. 20/2020 - Customs dated 09.04.2020 has in public interest granted exemption to certain goods from levy of Customs Duty as leviable under the First Schedule to the Customs Tariff Act and levy of Health Cess as leviable under Section 141 of Finance Act, 2020.

The goods exempted under the said notification are listed below:

<b>S. No.</b>	<b>Chapter or Heading or Sub-Heading or Tariff Item</b>	<b>Description of Goods</b>
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 Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.

The exemption so granted by Ministry of Finance on levy of Customs Duty and Health Cess shall remain in force till 30.09.2020.



The aforesaid Notification of Ministry of Finance has come into force after taking into consideration the unprecedented situation being caused by Pandemic COVID-19 in the Country. The said Notification aims at easy availability of aforesaid goods at lower cost during Pandemic COVID-19.

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### **EXPEDITION OF PENDING REFUND AND DRAWBACK CLAIMS**

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The Ministry of Finance via Instruction No. 03/2020 - Customs dated 09.04.2020 has in order to mitigate the hardship caused by Pandemic COVID-19 decided that all pending Customs refund and drawback claims shall be expeditiously processed to provide with immediate relief to various business entities, especially MSMEs during Pandemic COVID-19.

The Ministry has come up with this “Special Refund and Drawback Disposal Drive” with the very objective of prioritising the processing and disposal of all pending refund and drawback claims. The said drive shall remain in force till 30.04.2020 and it’s expected to dispose off all refund and drawback claims pending as on 07.04.2020.

The aforesaid Press Release of Ministry of Finance has come into force as a relief to both business entities especially to the MSMEs waiting for their refunds and drawback claims and were facing difficulties and hardship in commuting to Government Offices owing to complete lockdown and pandemic COVID-19 in the Country.

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### **EXTENSION OF PREMIUM PAYMENT PERIOD FOR POSTAL LIFE INSURANCE & RURAL POSTAL LIFE INSURANCE TILL 30.06.2020**

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The Ministry of Communications via Press Release ID: 1612592, dated 09.04.2020 has extended the period of payment of premium due in March, April & June 2020 up to 30.06.2020 without attracting any penalty or default fees.



*“As a measure of convenience to all the PLI / RPLI customers, Directorate of Postal Life Insurance, Department of Posts, Ministry of Communications has given an extension of period for payment of their due premium of March 2020, April 2020 & May 2020 upto 30th June 2020 without charging any penalty/default fee.”*

The said press release has come into force as a relief to policy holders who have not been able to pay the premium due to complete lockdown in the Country and this being the genuine hardship of customers the Ministry has waived off the penalty along with the extension of due date.

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### **STRICT COMPLIANCE OF LOCKDOWN MEASURES TO FIGHT COVID-19**

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The Ministry of Home Affairs via Press Release ID: 1612928, dated 10.04.2020 has directed all State/Union Territories Government to ensure strict compliance of the Lockdown measures and not to allow any sort of social/religious gathering or procession in order to fight COVID-19.

*“In view of the ensuing festivals in the month of April 2020, Union Ministry of Home Affairs (MHA) has directed all States/UTs to ensure strict compliance of lockdown measures to fight COVID—19 and not allow any social/religious gathering/procession.”*

The Ministry has further directed that for violation of lockdown measures appropriate action under Indian Penal Code and Disaster Management Act, 2005 should be taken against those violating the measures by appropriate law enforcing agencies.

The aforesaid Press Release of Ministry of Home Affairs has come into force to ensure strict implementation of the Lockdown measures to fight COVID-19 and contain spread of pandemic in the Country.



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*The content is purely an academic analysis under “Pandemic Legal intelligence Series”.*

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*“Correct Knowledge & Legal Strategy matters the most in law.”*

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