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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ W.P.(C) 5489/2021

LAIEQ AHMAD SIDDIQUI THROUGH  
IQRA KHALID GRAND DAUGHTER  
OF THE PETITIONER

..... Petitioner

Through: Mr. Rohit Sharma, Advocate with  
Ms. Iqra Khalid in person.

versus

GOVERNMENT OF NCT OF DELHI & ORS. .... Respondents

Through: Mr. Rahul Mehra, Senior Advocate  
along with Mr. Gautam Narayan,  
ASC & Mr. Satyakam, ASC with  
Mr. Aditya P. Khanna, Ms. Dacchita  
Sahni, Ms. Ritika Vohra and  
Mr. Chaitanya Gosain, Advocates for  
the respondent/ GNCTD.  
Mr. Amit Mahajan, Mr. Kirtiman  
Singh & Ms. Nidhi Mohan Parashar,  
CGSCs for the respondent/ UOI.  
Mr. Ashish Mohan, Advocate for  
respondent No.3/ SGRH.  
Mr. Rajshekhar Rao, Senior Advocate  
(Amicus Curiae) along with  
Mr. Anandh Venkataramani, Ms.  
Mansi Sood, Ms. Sonal Sarda and  
Mr. Areeb Amanullah, Advocates.  
Mr. Krishnan Venugopal, Senior  
Advocate with Mr. Manan Verma,  
Mr. Aditya N Prasad, Mr. Kaushik  
Mishra & Ms. Anmol Srivastava,  
Advocates.

**CORAM:  
HON'BLE MR. JUSTICE VIPIN SANGHI  
HON'BLE MR. JUSTICE JASMEET SINGH**

**ORDER  
27.05.2021**

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1. During the course of arguments, it has been informed by Mr. Kirtiman Singh that Import Duty payable on import of *Amphotericin B*, which is a drug being used for treatment of *Mucormycosis* (Black Fungus). Mr. Venugopal states that according to his information, the duty is 27%, whereas Ms. Khalid states that the same is 70%.
2. At this stage, Mr. Mahajan submits that there is complete waiver of customs duty on life saving drugs imported for personal use vide notification bearing No.85/2017-CUS dated 14.11.2017. He submits, on instructions, that *Amphotericin B* would be covered by the said notification. Ms.Parashar submits that this notification is applicable only when the life saving drug is received as a gift – without any consideration, from a friend, or relative abroad.
3. Considering the fact that the said drug is required to save lives of the people suffering from the disease which is inflicting thousands of people all over the country, and there is acute shortage of the same in the country, we are of the view that the Central Government should seriously consider waiver of complete Customs and other duties & levies on the import of the said drug by all, at least, for the period that the same is in short supply in India and is required to treat the disease, namely *Mucormycosis* (Black Fungus).

4. Mr. Kirtiman Singh states that this order shall be communicated to the Central Board of Indirect Taxes as well as the Secretary (Finance), during the course of the day, and decision thereon shall be taken during the next couple of days.

5. We are hopeful that the Central Government shall look to waive the Import and other duties on all imports of the said medicine. In the interregnum, we direct that if any import is made by any person of the said medicine, the same may be cleared by accepting a bond (to the effect that in case the duty is payable and not waived, the same shall be paid) from the importer without actual payment of duties till a final decision on the said aspect is taken.

6. An assurance has also been given to the Court that the Customs shall clear all consignments of medicine required for treatment of Covid-19, and *Mucormycosis* (Black Fungus) without any delay whatsoever.

7. Mr. Mohan – who appears for respondent No.3/ SGRH, has referred to the affidavit filed by him, which discloses that on 25.05.2021, an allocation has been made in respect of the petitioner for three days, of 18 Vials. Since the petitioner has now been included in the system set in place for allocation of medicines for treatment of *Mucormycosis* (Black Fungus), we are hopeful that further allocations shall be made for his treatment while making the same for other patients treated at SGRH.

8. Mr. Mehra has pointed out that SGRH has not been providing the data to the District Magistrate in respect of *Mucormycosis* (Black Fungus) patients being treated by it and, consequently, the said data has not been

collated with other data being provided by the GNCTD to the UOI for allocation of drug.

9. Mr. Mohan has taken instructions. He states that the system requiring the hospitals to provide the information in the prescribed format has been put in place only yesterday, i.e. 26.05.2021. Respondent No.3/ SGRH is complying with the same. He states that the information to be provided in the requisite format is being collected. There are 80-odd patients being treated in the hospital of respondent No.3 for *Mucormycosis* (Black Fungus). He further submits, on instructions, that only *lyposomal Amphotericin B* can be administered on patients suffering from *Mucormycosis* (Black Fungus), since they have already been administered steroids and administration of *Amphotericin B* emulsion would have adverse impact on the kidneys of the patients.

10. List on 01.06.2021.

**VIPIN SANGHI, J**

**JASMEET SINGH, J**

**MAY 27, 2021**

*B.S. Rohella*