

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA

UNSTARRED QUESTION NO.2301

TO BE ANSWERED ON TUESDAY THE 6TH DECEMBER, 2016
AGRAHAYANA 15, 1938 (SAKA)

DIFFERENT RATES FOR GST

2301. SHRI ANIL DESAI:

Will the Minister of FINANCE be pleased to state:

- (a) whether Government is mulling to have multiple rates in GST, if so, the details thereof and reasons therefor;
- (b) has Government examined the pros and cons of having different rates for different items which may lead to litigation over which item falls in which category; and
- (c) whether Government should have only a single GST rate with a view to ensure that the motive of simplification of GST is achieved?

A N S W E R

MINISTER OF STATE IN THE MINISTRY OF FINANCE

(SHRI SANTOSH KUMAR GANGWAR)

(a): Sir, as per Article 279A of the Constitution [as amended by the Constitution (One Hundred and First Amendment) Act, 2016] the Goods and Services Tax Council shall make recommendations to the Union and the States, inter alia, on the rates including floor rates with bands of goods and services tax. Accordingly, the GST Council in its 4th Meeting deliberated on a four-slab GST tax rate structure.

(b) & (c): A Committee of officers from the Centre and State Governments has been constituted to discuss the fitment of the various goods and services and make recommendations in this regard.
