

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA

UNSTARRED QUESTION NO. 2761

TO BE ANSWERED ON TUESDAY THE 20TH MARCH, 2018
PHALGUNA 29, 1939 (SAKA)

REDUCTION OF GST ON HORTICULTURE ITEMS

2761. SHRI RAJEEV SHUKLA:

Will the Minister of FINANCE be pleased to state:

- (a) whether there is any proposal to reduce GST rates on greenhouse materialshorticulture items;
- (b) if so, the details thereof;
- (c) whether Government has received any demand for reduction of GST on horticulture items; and
- (d) if so, the details thereof and the response of Government thereto?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI SHIV PRATAP SHUKLA)

(a): There is no proposal under consideration to reduce GST rate on greenhouse materials-horticulture items.

(b): Does not arise in view of (a) above.

(c): & (d): The requests received by the Government for reduction of GST are appropriately placed before the GST Council. GST rates are prescribed based on the recommendations of the GST Council. As of now, no recommendation has been made by the GST Council for reduction of GST rate for greenhouse materials-horticulture items. Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry are already exempt from GST and horticultural machinery for soil preparation attract 12% GST rate.
