GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
RAJYA SABHA
STARRED QUESTION NO *94
ANSWERED ON – 26.07.2022

CHANGE IN GST SLABS

94#. SHRI BRIJLAL:

Will the Minister of **Finance** be pleased to state:

(a) whether Government is contemplating to change the GST slabs, and if so, the details thereof;
(b) whether Government is also contemplating to relax the mandatory provisions of einvoice, and if so, the details thereof; and
(c) the manner in which common people would be benefited by the change in GST slabs; and
(d) whether it would also affect the revenue collection of Government, and if so, the details thereof?

ANSWER

MINISTER OF FINANCE
SHRIMATI NIRMALA SITHARAMAN

(a) to (d): A statement is placed on the Table of the House.

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STATEMENT REFERRED TO IN REPLY TO THE RAJYA SABHA STARRED QUESTION NO. 94 RAISED BY SHRI BRIJLAL FOR 26TH JULY, 2022 ON CHANGE IN GST SLABS

(a) : GST rates/ rate slabs applicable on goods and services are prescribed on the recommendations of the GST Council. GST Council has not made any recommendation for change in the existing GST rate slabs so far. A Group of Ministers (GoM) has been constituted by the GST Council in its 45th meeting held on 17th September, 2021. One of the terms of reference of the GoM is to "*review the current rate slab structure of GST, including special rates, and recommend rationalization measures, including merger of tax rate slabs, required for a simpler rate structure in GST*".

(b) : At present, there is no such proposal. Currently, E-invoicing is mandatory for taxpayers with aggregate turnover of more than Rs. 20 crore in a financial year with effect from 01.04.2022.

(c) and (d) : The GST Council takes into account all relevant factors while making any recommendation. These include calibrating the interest of common man and the needs of revenue. A simplified rate structure would ease compliance and provide greater transparency.

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