

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
RAJYA SABHA
UNSTARRED QUESTION NO-1043
ANSWERED ON – 12.12.2023

GST RATES FOR STATIONERY ITEMS AND ONLINE EDUCATION

1043. SHRI ABDUL WAHAB:

Will the Minister of Finance be pleased to state:

- (a) whether it is a fact that stationery items that is mostly used by school and college going students are kept under higher GST slabs;
- (b) if so, the reason and rational for keeping these items under higher GST;
- (c) whether it is also a fact that, GST for taking online education that has largely democratised Indian education system, is under 18 per cent slab;
- (d) if so, the reason and rational for keeping such higher GST on online education; and
- (e) whether Government will consider bringing down the GST for both stationery items and online education in the interest of our aspiring students?

ANSWER

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)

(a) & (b): GST on stationery items commonly used by school and college going students attract concessional rates ranging from NIL to 12%, except pens which attract 18% GST. The GST rates on such items are mentioned in the Annexure.

(c) & (d): Services, including online education, provided by an educational institution, i.e. an institution providing services by way of, - (i) pre-school education and education up to higher secondary school or equivalent; (ii) education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force; (iii) education as a part of an approved vocational education course provided to its students, faculty and staff are exempt from GST.

(e): There is no such proposal. The GST rates and exemptions are notified on the recommendations of GST Council, which is a constitutional body comprising members from Union and State Governments.

Annexure

S No.	Product	GST Rate	GST Notification
1.	Slate pencils and chalk sticks (9609)	Nil	Sr.No. 145 of of GST Rate Notification No.2/2017 Central Tax (Rate)
2..	Erasers (4016)	5%	Sr. No. 191 of Schedule I of GST Rate Notification No. 1/2017Central Tax (Rate)
3.	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk (9608/9609)	12 %	Sr.No. 233 of Schedule II of GST Rate Notification No.1/2017Central Tax (Rate)
4.	Pencil Sharpeners (8214)	12%	Sr. No. 186 A of Schedule II of GST Rate Notification No. 1/2017 Central Tax (Rate)
5.	Mathematical boxes, geometry boxes and colour boxes (7310 or 7326)	12%	Sr. No. 180 of Schedule II of GST Rate Notification No. 1/2017 Central Tax (Rate)
6.	Exercise book, Graph Book, Laboratory Note book and Note book (4820)	12%	Sr. No. 123 of Schedule II of GST Rate Notification No. 1/2017 Central Tax (Rate)
7.	Uncoated paper and paperboard, which are used for various graphing purposes, writing, printing, and non-perforated punch tape paper and punch cards, in the form of rolls or square or rectangular sheets, of any size (excluding paper that falls under heading 4801 or 4803), and hand-made paper and paperboard (4802)	12%	Sr. No. 112 of Schedule II of GST Rate Notification No. 1/2017 Central Tax (Rate)
8.	Ball Point Pens; Felt Tipped And Other Porous-tipped Pens And Markers; Fountain Pens; Stylograph Pens And Other Pens; Duplicating Stylos; Pen Holders, Pencil Holders And Similar Holders; Parts (Including Caps And Clips) of the foregoing articles, other than those of heading 9609 : (9608)	18%	Sr. No. 447 of Schedule III of GST Rate Notification No. 1/2017 Central Tax (Rate)
