

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
RAJYA SABHA
UNSTARRED QUESTION NO-1689
ANSWERED ON – 10.12.2024

GST ON MEDICAL DEVICES AND DIAGNOSTICS

**1689. SHRI V. VIJAYASAI REDDY:
DR. MEDHA VISHRAM KULKARNI:
SHRI BABUBHAI JESANGBHAI DESAI:**

Will the Minister of Finance be pleased to state:

- (a) whether Government is imposing 18 per cent GST on medical devices and diagnostics in spite of the fact that medical devices are not luxury items, but are extreme necessity for healthcare sector;
- (b) whether the Ministry would bring this issue before the GST Council and bring it down to 5 per cent from the existing 18 per cent;
- (c) if so, the details thereof and if not, the reasons thereof;
- (d) whether there is no refund facility of GST on healthcare; and
- (e) if so, the reasons therefor and the steps taken/proposed to take in this regard?

ANSWER

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

- (a) and (b): GST rates and exemptions are prescribed on the recommendations of the GST Council which consists of representation from both Union and State/UT Governments. Most medical devices attract a GST rate of 12% while other medical goods such as appliances and implants, and artificial parts of body attract a concessional GST of 5%.
- (c): Does not arise in view of reply to (a) and (b) above.
- (d) and (e): GST is fully exempt on healthcare services provided by a clinical establishment, an authorized medical practitioner or para-medics and health care services includes diagnosis for illness, injury etc. in any recognized system of medicine in India vide entry no. 74 of notification no. 12/2017 Central Tax(Rate).
