

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
RAJYA SABHA
UNSTARRED QUESTION NO. 3583
ANSWERED ON – 24.03.2026

GST rationalisation on Air and Water Purifiers

3583 Ms. Swati Maliwal:

Shri Rajinder Gupta:

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

(a) whether Government has received representations seeking GST rationalisation on Air Purifiers and Water Purifiers in view of increasing air pollution and water contamination levels in several parts of the country;

(b) whether the issue of classifying such products as essential or preventive healthcare devices has been examined by Government, if so, the details thereof;

(c) the GST revenue collected from Air Purifiers and water Purifiers during the last five financial years, year-wise; and

(d) whether the matter has been placed or proposed to be placed before the GST Council for consideration, if so the details and timeline thereof?

ANSWER

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

(a): Yes, the Government has received representations seeking GST rationalisation on air and water purifiers.

(b): With regards to GST rates notification, the product classification is aligned with the Customs Tariff Act, 1975, which itself is aligned with the internationally recognised Harmonised System of Nomenclature (HSN).

(c): Air and water purifiers are classified under HSN 8521 39 20, 8521 21 20 and 8521 21 90. The Financial Year-wise GST revenue collected is placed at **Annexure**.

(d): GST rates on goods and services are prescribed based on the recommendations of the GST Council which is a Constitutional body constituted under Article 279A of the Constitution of India, comprising of the representatives of both Centre and State/UTs.

The proposal to reduce GST on household water filter (water purifier) was placed before the 45th GST Council meeting held on 17.09.2021. The Council did not recommend any rate change so as to avoid inversion in the GST rate structure.

Further, in the 56th meeting of the GST Council, held on 03.09.2025, comprehensive rationalisation of GST rates on goods and services was undertaken by the GST Council. No change in the rate of the air and water purifiers was recommended by the Council in its 56th meeting.

ANNEXURE

Refer to reply of part (c) of the Rajya Sabha Unstarred Question No. 3583 for answer on 24-03-2026

➤ Air and water purifiers are classified under the following 8 Digit HSN as per Customs Tariff Act, 1975:

- **8421 21 20** – Household type filters for filtering or purifying water
- **8421 21 90** – Other machinery/apparatus for filtering or purifying water
- **8421 39 20** – Air purifiers or cleaners

➤ GST revenue from air and water Purifier

Financial Year	Total GST Liability (Rs. Cr.)	GST Paid Using ITC (Rs. Cr.)	GST Paid Using Cash (Rs. Cr.)
2020-2021	1,090.0	920.6	169.5
2021-2022	2,467.7	2,170.7	297.0
2022-2023	3,196.9	2,749.1	447.8
2023-2024	3,823.2	3,265.3	557.9
2024-2025	4,509.3	3,838.4	670.9

(Source: GSTN)

*** HSN Considered for air purifier and water filter and purifier (HSN: 84213920, 84212120 and 84212190)*