

GOVERNMENT OF INDIA
MINISTRY OF COAL

LOK SABHA
UNSTARRED QUESTION NO. 3050
TO BE ANSWERED ON 03.08.2017

Impact of GST

3050. SHRI S. RAJENDRAN:

Will the Minister of COAL be pleased to state:

- (a) whether the Goods and Services Tax is likely to affect the stakeholders in the coal sector;
- (b) if so, the details thereof;
- (c) whether the Government has taken steps to facilitate the stakeholders in this regard; and
- (d) if so, the details thereof?

ANSWER

**MINISTER OF STATE (IC) IN THE MINISTRY OF COAL, POWER , NEW &
RENEWABLE ENERGY AND MINES**

(SHRI PIYUSH GOYAL)

- (a) & (b) Yes, Madam. In pre GST regime there was Excise Duty on Coal @ 6% , Stowing Excise Duty @ Rs. 10 per tonne of coal production, VAT@ 5% (on intra-state sale), Central Sales Tax @ 2% (on inter-state sale, on submission of Form C) . Post implementation of GST all the above mentioned taxes and levies have been subsumed and GST @ 5% is being charged to consumers.

Clean Environment Cess @ Rs 400 per tonne was payable prior to GST which has been repealed and a new levy namely GST Compensation Cess has been introduced @ 400 per tonne of coal. However, previously VAT/CST was charged on Clean Environment Cess but no such taxes are levied on GST Compensation Cess.

- (c) & (d) Following Steps have been taken by Ministry of Coal to facilitate the stakeholders in the implementation of GST:-
- i. A facilitation cell, headed by JS & FA, Ministry of Coal and facilitation cells in CIL & its subsidiaries and NLCIL are functional. Toll free number has also been provided.
 - ii. Various meetings at the level of Minister, Secretary & Additional Secretary were held with CPSEs and various stakeholders.

- iii. Help desk has been provided to the Stakeholders/ contractors for facilitating registration on GST Portal/ clarifications.
- iv. The FAQs have been uploaded on the websites of CIL Subsidiaries, which were raised during the interaction.
- v. Awareness program has been organized with customers and suppliers at various places to sensitize them for migrating to GST system.
- vi. Training session was also conducted in association with CBEC for the officers / officials of the Ministry of Coal & its CPSEs .
- vii. Around 160 training programs were organized by Coal India Limited & its subsidiaries and NLC India Limited.
