

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

LOK SABHA

UNSTARRED QUESTION NO.972

TO BE ANSWERED ON FRIDAY THE 21ST JULY, 2017
ASHADHA 30, 1939 (SAKA)

RATE ON SANITARY NAPKINS

**972. SHRI OM PRAKASH YADAV:
SHRI JANARDAN MISHRA:
SHRI NAGAR RODMAL:**

Will the Minister of FINANCE be pleased to state:

- (a) the details of the rate of Goods and Services Tax (GST) determined on sanitary napkins;
- (b) whether the Government proposes to remove sanitary napkins from the ambit of Goods and Services Tax (GST), if so, the details thereof; and
- (c) if not, the reasons therefor?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI SANTOSH KUMAR GANGWAR)

(a), (b) and (c): Sanitary napkins attracted concessional excise duty of 6% and 5% VAT in general and thus the pre-GST estimated total tax incidence on sanitary napkins was about 12%. In view of this and based on the recommendations of the GST Council, 12% GST rate has been prescribed for sanitary napkins.

Further, it is to state that there is no proposal to remove sanitary napkins from the ambit of Goods and Service Tax (GST) for the present.
