

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

LOK SABHA

UNSTARRED QUESTION NO. 1363

TO BE ANSWERED ON FRIDAY THE 22TH DECEMBER, 2017
PAUSHA 01,1939 (SAKA)

GST ON VEHICLES

1363. SHRI FAGGAN SINGH KULASTE:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Goods and Services Tax (GST) has been imposed on four wheelers;
- (b) if so, the vehicle-wise percentage of GST imposed; and
- (c) whether the GST has been imposed on vehicle parts and labour charges and if so, the details thereof?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI SHIV PRATAP SHUKLA)

(a): Yes Sir.

(b): Motor vehicles, (except electric vehicles) attract 28% GST. Electric vehicles attract concessional 12% GST rate. In addition, certain specified motor vehicles attract GST Compensation cess at different rates.

(c): Yes Sir. GST has been imposed on vehicle parts and labour charges. The GST rates for vehicle parts are 18% or 28% depending on the part; and the GST rates on labour charges are 18%.
