

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

LOK SABHA

UNSTARRED QUESTION NO.2307

TO BE ANSWERED ON FRIDAY THE 9TH MARCH, 2018
PHALGUNA 18, 1939 (SAKA)

GST ON SOLAR EQUIPMENTS

2307. SHRI GUTHA SUKENDER REDDY:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government has received any representation from the Solar Equipment manufacturers regarding levy of Goods and Services Tax (GST) at a concessional rate of five per cent on the solar equipment and if so, the details thereof;
- (b) whether the Government has taken any decision on the said demand; and
- (c) if so, the details thereof including the stand of the Government in this regard?

ANSWER

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

(a), (b) and (c) : Representations received from various stake holders of solar sector have been considered and based on the recommendations of the GST Council, 5% concessional GST rate has been prescribed for Solar water heater & system and the following renewable energy plants / devices & parts for their manufacture, falling under chapters 84, 85 or 94, namely,-

- i. Solar power based devices;
- ii. Solar power generating system;
- iii. Solar lantern / solar lamp; and
- iv. Photo voltaic cells, whether or not assembled in modules or made up into panels
