

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

\*\*\*\*\*

**LOK SABHA**

**UNSTARRED QUESTION NO.2329**

**TO BE ANSWERED ON FRIDAY THE 9<sup>TH</sup> MARCH, 2018**  
**PHALGUNA 18, 1939 (SAKA)**

**GST ON HEARING IMPLANT ACCESSORIES**

**2329. DR. SHASHI THAROOR:**

Will the Minister of FINANCE be pleased to state:

(a) whether the cochlear implant accessories are covered within the definition of "Assistive devices" as mentioned in Serial Number 257 of Schedule IV of the GST Rates, as they have not been separately enumerated in List-III appended to the schedule, if so, the details thereof; (b) if not, the rate of GST applicable on cochlear implant accessories;

(c) whether the Government considers exempting these products from taxation in view of the fact that cochlear implant accessories and cochlear implants are essential for those who have hearing difficulties; and

(d) if so, the details thereof and if not, the reasons therefor?

**ANSWER**

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

**(a) and (b):** The artificial electronic ear also called as Cochlear implant attracts 5% concessional GST rate [CGST of 2.5% under S. No. 257 of Schedule I of the notification No. 1/2017- Central Tax (Rate) dated 28.06.2017 and corresponding SGST of 2.5%]. The accessories of cochlear implants will attract the applicable GST rates.

**(c) and (d):** At present, there is no proposal to exempt the accessories of cochlear implants from GST.

\*\*\*\*\*

