

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

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LOK SABHA

UNSTARRED QUESTION No.521

TO BE ANSWERED ON FRIDAY, JULY 20, 2018/ Ashadha 29, 1940 (Saka)

Rebate on GST through Digital Mode

521. SHRI JANARDAN SINGH SIGRIWAL:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government proposes to provide rebate in the Goods and Services Tax (GST) or payments made through digital mode to speed up digital payments;
- (b) if so, the details thereof along with the likely benefits accrued to consumers, retailers and wholesaler indicating the span of percentage of such rebate at lower end; and
- (c) the other measures being taken by the Government to promote payment through digital mode?

**MINISTER OF STATE FOR FINANCE
(SHRI SHIV PRATAP SHUKLA)**

(a) & (b) A proposal to provide rebate in GST for payments made through digital mode to speed up digital payments was placed before the GST Council. Thereafter, a Group of Ministers (GoM) was constituted by the GST Council to look into the issue in further detail. A final decision in this matter would be taken by the GST Council based on the recommendations of the GoM.

(c) According to section 49(1) of Central Goods and Services Tax Act, 2017, a person can deposit an amount towards tax, interest, penalty, fee or any other amount through internet banking or by using credit or debit cards or National Electronic Fund Transfer or Real Time Gross Settlement. Further, rule 87(3) of the Central Goods and Services Tax Rules, 2017 states that payments of an amount exceeding ten thousand rupees will have to be paid using only digital means, except in a few specified cases.
