

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

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**LOK SABHA**

**UNSTARRED QUESTION NO.1958**

**TO BE ANSWERED ON MONDAY, DECEMBER 19, 2022/AGRAHAYANA 28, 1944 (SAKA)**

**TAX ON LUXURY AND SIN GOODS**

**1958. SHRI MADDILA GURUMOORTHY:**

**Will the Minister of FINANCE be pleased to state:**

- (a) the details of the taxes imposed on luxury and sin goods;
- (b) the list of all luxury and sin goods for the purpose of taxation;
- (c) the collection from taxes on luxury and sin goods during each of the last five years;
- (d) whether the Government proposes to expand the scope of luxury and sin goods;
- (e) if so, the details thereof and if not, the reasons therefor;
- (f) whether the Government proposes to increase the taxes on luxury and sin goods; and
- (g) if so, the details thereof and if not, the reasons therefor?

**ANSWER**

**MINISTER OF STATE IN THE MINISTRY OF FINANCE**

**(SHRI PANKAJ CHAUDHARY)**

**(a) to (c):** The Central Excise Act, 1944, The Customs Act, 1962 and the Central/Integrated Goods and Services Tax Act, 2017 under which taxes /duties such as duties of customs, duties of central excise, Goods and Services Tax (GST) are levied, do not prescribe any list of goods as luxury or sin goods.

**(d) to (g):** The GST rates on all goods are prescribed on the recommendations of GST Council, which is a constitutional body comprising of members from Union Government and State/UT Governments. There is no such recommendation of the GST Council.

The rates of duties of customs and central excise are reviewed annually during the budget exercise and changes, if required, are made accordingly.

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