

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

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**LOK SABHA**

**UNSTARRED QUESTION NO.1759**

**TO BE ANSWERED ON MONDAY, JULY 31, 2023/SRAVANA 9,1945(SAKA)**

**GST FREE AGRICULTURAL EQUIPMENTS INCLUDING TRACTOR**

**†1759. SHRI HANUMAN BENIWAL:**

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

- (a) whether the Government proposes to provide relief to the farmers by making various work equipments including tractors used in agricultural work GST free;
- (b) if so, the details thereof alongwith the time by which they are likely to be GST free and if not, the reasons therefor;
- (c) whether the Government has received any proposal for making agricultural equipments GST free during the last five years; and
- (d) if so, the details thereof and the action taken by the Government thereon?

**ANSWER**

**MINISTER OF STATE IN THE MINISTRY OF FINANCE**  
**(SHRI PANKAJ CHAUDHARY)**

**(a)&(b):** The GST rates and exemptions are notified on the basis of recommendations of the GST Council, which is a constitutional body comprising of members from both the Union and State Governments. There is no such recommendation of the GST Council for change in the GST rate in this regard.

**(c)&(d):** Yes, the Government had received representations for reduction in the GST rates on such goods. The same were placed before the GST Council in the 37<sup>th</sup>, 45<sup>th</sup> and 47<sup>th</sup> Meetings. The GST Council has not recommended any GST rate change on the same.

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