

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

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**LOK SABHA**

**UNSTARRED QUESTION NO.1283**

**TO BE ANSWERED ON MONDAY THE 10<sup>TH</sup> FEBRUARY, 2020**  
**MAGHA 21, 1941 (SAKA)**

**PRODUCTS COVERED UNDER GST**

1283. SHRI A. RAJA:

Will the Minister of FINANCE be pleased to state:

- (a) the details of the number of items/products being covered under the Goods and Services Tax (GST) within the country, at present;
- (b) the details of the number of items, products which are not covered under GST;
- (c) whether the Government is planning to include some items/products under GST which are not under GST at present across the country and if so, the details thereof and the reasons therefor;
- (d) whether the Government has sought suggestions from the States in this regard and if so, the details thereof along with the response of the States; and
- (e) whether it has been opposed by some/most of the States and if so, the details thereof along with the Governments stand thereon?

**ANSWER**

**MINISTER OF STATE IN THE MINISTRY OF FINANCE**  
**(SHRI ANURAG SINGH THAKUR)**

**(a) & (b):** GST applies to supplies of goods and services except certain supplies, as below:

(i) Alcoholic liquor for human consumption is outside the purview of GST in light of Article 366(12A) of the Constitution of India;

(ii) GST will be leviable on supply of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel from such date as may be notified by the Government on the recommendations of the GST Council;

(iii) Certain items, such as specified agricultural produce, are exempt from GST;

(iv) Certain activities, like services provided by an employee, have been kept outside the scope of the term 'supply' and hence do not attract GST.

**(c), (d) & (e):** GST base and rates are prescribed on the recommendations of the GST Council. At present, there is no recommendation of the GST Council to include any new item under GST.

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