

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

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**LOK SABHA**

**UNSTARRED QUESTION NO.1369**

**TO BE ANSWERED ON SATURDAY THE 19<sup>TH</sup> SEPTEMBER, 2020**  
**BHADRAPADA 28, 1942 (SAKA)**

**GST ON PUC CERTIFICATE**

1369. DR. VISHNU PRASAD M.K.:

Will the Minister of FINANCE be pleased to state:

(a) whether the Government is planning to charge 18 per cent Goods and Services Tax (GST) on pollution Under Control (PUC) certificate for vehicles; and

(b) if so, the details thereof?

**ANSWER**

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

**(a) & (b):** Service provided for issuance of pollution under control (PUC) certificate attract GST at the rate of 18%. However, no GST is payable by the supplier of service if aggregate turnover in a financial year does not exceed twenty lakh rupees. Further, a service provider having aggregate turnover upto Rs. 50 lakhs in a year may pay tax at the rate of 6% of his turnover.

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