

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA

UNSTARRED QUESTION NO.976

TO BE ANSWERED ON MONDAY THE 8TH FEBRUARY, 2021
MAGHA 19, 1942 (SAKA)

GST ON HAND SANITISERS

976. SHRI HIBI EDEN:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government plans to reduce Goods and Services Tax(GST) rates on hand sanitisers in line with the Supreme Court judgement in the Commissioner of Central Excise vs Wockhardt Life Sciences Limited case;
- (b) if so, the details thereof;
- (c) whether the Government has taken any steps to reduce GST rates on medicaments; and
- (d) if so, the details thereof?

ANSWER

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

(a) & (b): The GST rates on goods are notified based on recommendations of the GST Council. No recommendation regarding reducing GST rate on hand sanitisers has been received from the GST Council.

(c) & (d): On the recommendations of GST Council, GST rates were reduced from 12% to 5% on specified Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems medicaments.

Further exemption from IGST on imports has been given to:

(i) Medicines/drugs/vaccines supplied free of cost by United Nations International Children's Emergency Fund (UNICEF), Red Cross or an International Organization subject to specified conditions.

(ii) Lifesaving Medicines for personal use supplied free of cost by overseas supplier, subject to specified conditions.
