

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

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LOK SABHA

UNSTARRED QUESTION NO.1272

TO BE ANSWERED ON MONDAY THE 6<sup>TH</sup> DECEMBER, 2021  
AGRAHAYANA 15, 1943 (SAKA)

GST EXEMPTION

†1272. SHRIMATI GOMATI SAI:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government proposes to give exemption in Goods and Services Tax (GST) to differently abled persons on purchase of new vehicles in Chhattisgarh and other States;
- (b) if so, the details thereof;
- (c) whether the Government proposes to give such exemption on excise duty and insurance as well; and
- (d) if so, the details thereof?

ANSWER

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

**(a) & (b):** Relief in the form of concessional GST rate has already been provided to the persons with orthopaedic disability on purchase of new vehicles not exceeding 4000mm in length subject to issuance of certificate by specified officer of Department of Heavy Industries. On such vehicle, a GST of 18% applies against a normal rate of 28% GST plus a compensation cess varying 1% to 22%.

**(c) & (d):** After the introduction of GST, Excise duty is not applicable on supply of vehicles of any kind. With respect to relief in insurance, there is already a concession in premium for vehicles specially designed or modified for use of the blind, handicapped and mentally challenged persons under General Regulation (GR) 16 and General Regulation (GR) 33 of the India Motor Tariff.

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