

GOVERNMENT OF INDIA
MINISTRY OF HEAVY INDUSTRIES
LOK SABHA
UNSTARRED QUESTION NO. 974
ANSWERED ON 08.02.2022

GST CONCESSION TO PwDs

974. SHRIMATI RITA BAHUGUNA JOSHI:

Will the Minister of HEAVY INDUSTRIES **भारी उद्योग मंत्री** be pleased to state:

- (a) the details of the total GST concession certificate issued and relaxation of GST amount being given by the Government to the Orthopedic Disabled persons in the country;
- (b) whether it is applicable to all Orthopedic Disabled persons or there is some income criteria for the beneficiary;
- (c) if so, the details thereof; and
- (d) the details of the total number of beneficiaries, State-wise?

ANSWER

THE MINISTER OF STATE FOR HEAVY INDUSTRIES
(SHRI KRISHAN PAL GURJAR)

(a) to (d): The details of total GST certificate issued is available on real time basis on the online portal of this Ministry i.e. dhigecs.heavyindustry.gov.in. As per Ministry of Finance Notification No. 14/2019 – Integrated Tax Rate dated 30th September, 2019 and notification no. 1/2017-Compensation cess (Rate) dated 28th June, 2017, concession of 10% on GST can be availed through this certificate and zero cess would be applicable. A person availing this certificate will have to pay 18% GST & no cess instead of 28% GST & applicable cess on purchase of car.

This concession is available to all persons having orthopedic disability of 40% and above irrespective of any income criteria. Details of beneficiaries, state-wise is also available on the online portal.
