

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

LOK SABHA

UNSTARRED QUESTION NO.135

TO BE ANSWERED ON MONDAY, JULY 18TH 2022/ASHADHA 27, 1944 (SAKA)

GST ON EDUCATIONAL MATERIAL

135. SHRI RAVIKUMAR D.:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government has any plan to reduce the Goods and Services Tax(GST) slapped on educational material like pencil, eraser, pen, notebooks etc;
- (b) if so, the details thereof;
- (c) the stand of the Government over the demand of the people to reduce GST on equipments used by differently-abled persons;
- (d) whether the Government has any plan to increase the cess and surcharges slapped on petrol and diesel; and
- (e) if so, the details thereof?

ANSWER

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

(a) to (b): GST rates are prescribed on the basis of the recommendations of the GST Council, which is a Constitutional body comprising members of the Central and State Governments. Presently, there is no such recommendation by the GST Council.

(c): Hearing aids already attract a "Nil" GST rate, while orthopaedic appliances like crutches, surgical belts and trusses attract a GST rate of 5%.

(d) to (e): The excise duty rates (including cesses and surcharges) on petroleum products are calibrated time to time with the objective of generating resources for infrastructure and other developmental items of expenditure, taking into account all relevant factors like international product prices, exchange rate, tax structure, inflation and keeping in view the prevailing fiscal situation. At present there is no such proposal.
