

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA
UNSTARRED QUESTION NO.2153

TO BE ANSWERED ON MONDAY, AUGUST 5, 2024

GST ON FOOD ITEMS

**2153. SHRI MANICKAM TAGORE B:
SHRI VIJAYAKUMAR ALIAS VIJAY VASANTH:**

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government is considering implementing a GST rate of either zero or 5% on all food items across India, if so, the details thereof;
- (b) the rationale behind differential GST rates on different food items, and the impact of these rates on consumers and businesses;
- (c) the comparative analysis of GST rates on food items in the country with other countries, particularly those with similar socio-economic profiles; and
- (d) the steps taken by the Government to mitigate the impact of GST rates on food items on vulnerable sections of society, especially in terms of affordability and accessibility?

ANSWER

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

(a) and (b): GST rates and exemptions are prescribed on the recommendation of the GST Council, which is a constitutional body comprising of representatives from the States/UTs and Centre. There is no recommendation from the GST Council in this regard pending for implementation.

Fresh milk and pasteurised milk are fully exempt from GST. Food items of mass consumption like food grains, flour, pulses, curd, lassi, buttermilk, paneer etc., are exempt from GST unless they are pre-packaged and labelled. Such goods when pre-packaged and labelled attract a concessional GST rate of 5%.

(c): No such data is available.

(d): Fresh milk and pasteurised milk are fully exempt from GST. Food items of mass consumption like food grains, flour, pulses, curd, lassi, buttermilk, paneer etc., are exempt from GST unless they are pre-packaged and labelled. Such goods when pre-packaged and labelled attract a concessional GST rate of 5%.

Moreover, more than 80 Crore beneficiaries under the Pradhan Mantri Garib Kalyan Anna Yojana (PMGKAY) are getting benefits of free foodgrains across the country.
