

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA
UNSTARRED QUESTION NO.60

TO BE ANSWERED ON MONDAY, JULY 22, 2024 /31 ASHADHA, 1946 (SAKA)

EXEMPTING GST ON AGRICULTURAL IMPLEMENTS

†60. **SHRI HANUMAN BENIWAL:**

Will the Minister of FINANCE वित्त मंत्री be pleased to state:

(a) whether any proposals/representations have been received in the meetings of the GST Council to exempt the GST on Agricultural implements machinery including tractors which are under the purview of GST during the last five years;

(b) if so, the details thereof along with the action taken on the said representations;

(c) whether the Government proposes to exempt GST on agricultural implements and machinery including tractors to provide relief to farmers; and

(d) if so, the details thereof and if not, the reasons therefor?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE

(SHRI PANKAJ CHAUDHARY)

(a) and (b): Yes sir, representations have been received to reduce GST rates on Agricultural implements and machinery including tractors.

The GST rates and exemptions are notified on the basis of recommendations of GST Council, which is a constitutional body comprising of members from both the Union and State Governments.

The representations were placed before the GST Council in its 37th, 45th and 47th Meeting. The GST Council did not recommend any change in GST rate.

(c) and (d): The GST rates and exemptions are notified on the basis of recommendations of GST Council, which is a constitutional body comprising of members from both the Union and State Governments. The GST Council has not recommended any change in GST rate.
