

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
LOK SABHA  
UNSTARRED QUESTION NO. 256**

**TO BE ANSWERED ON MONDAY, FEBRUARY 02, 2026/MAGHA 13,  
1947 (SAKA)**

**GST REBATES FOR ASSISTIVE DEVICES FOR PERSONS WITH  
DISABILITIES**

**256. SHRI M K RAGHAVAN:  
SHRI ROBERT BRUCE C:  
SHRI MURASOLI S:**

**Will the Minister of FINANCE be pleased to state:**

**(a) whether the Government is aware that several assistive devices and mobility aids for persons with disabilities, which previously received concessional GST benefits or effective price reductions, including discounts of upto 10 per cent are no longer available under the revised GST rate structure, if so, the details thereof;**

**(b) the details of the current Goods and Services Tax (GST) rates applicable to assistive devices and technologies used by persons with disabilities, including but not limited to wheelchairs, prosthetics, hearing aids, Braille printers, screen readers, mobility aids and accessible communication technologies;**

**(c) the reasons for retaining GST on such assistive devices despite their essential nature and whether the Government proposes to rationalise or eliminate these taxes;**

**(d) whether the Government proposes to reinstate or revise GST rebates/discounts for differently abled persons to ensure affordably for essential assistive products, if so, the details thereof along with the timeline fixed for its implementation;**

**(e) whether the Government has consulted the GST Council regarding re-categorising assistive devices for persons with disabilities under lower or zero GST slabs considering their essential and non-luxury nature, if so, the details thereof along with the outcomes of such consultations; and**

**(f) whether the Government has received any representations or recommendations from disability rights organisations, the Department of Empowerment of Persons with Disabilities, or other stakeholders seeking GST exemption on such essential aids and if so, the details thereof?**

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

**(a) to (f):**

**(i) GST rates are notified based on the recommendations of the GST Council, which is a constitutional body consisting of representatives of both the Union and State/Union Territory Governments.**

**(ii) Presently, the following assistive devices, rehabilitation aids and other goods for disabled persons attract a concessional GST rate of 5% GST:**

- **Braille writers and braille writing instruments**
- **Hand writing equipment Braille Frames, Slates, Writing Guides, Script Writing Guides, Styli,**
- **Braille Erasers**
- **Canes, Electronic aids like the Sonic Guide**
- **Optical, Environmental Sensors**
- **Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or Braille calculator**
- **Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Compasses and Spar Wheels**
- **Electronic measuring equipment, such as calipers, micrometers, comparators, gauges, gauge blocks Levels, Rules, Rulers and Yardsticks**

- **Drafting, Drawing aids, tactile displays Specially adapted clocks and watches**
- **Wheel chairs falling under heading No. 87.13 of the First Schedule of the Customs Tariff Act, 1975**
- **Retro fitment kits for vehicles used by the disabled**
- **Artificial electronic larynx and spares thereof**
- **Artificial electronic ear (Cochlear implant)**
- **Talking books (in the form of cassettes, discs or other sound reproductions) and large-print books, braille embossers, talking calculators, talking thermometers**
- **Equipment for the mechanical or the computerized production of braille and recorded material such as braille computer terminals and displays, electronic braille, transfer and pressing machines and stereo typing machines**
- **Braille paper**
- **All tangible appliances including articles, instruments, apparatus, specially designed for use by the blind**
- **Aids for improving mobility of the blind such as electronic orientation and obstacle detection appliance and white canes**
- **Technical aids for education, rehabilitation, vocational training and employment of the blind such as Braille typewriters, braille watches, teaching and learning aids, games and other instruments and vocational aids specifically adapted for use of the blind**
- **Assistive listening devices, audiometers**
- **External catheters, special jelly cushions to prevent bed sores, stair lift, urine collection bags**
- **Instruments and implants for severely physically handicapped patients and joints replacement and spinal instruments and implants including bone cement.**
- **Parts of Crutches, Wheel chairs, Walking frames, Tricycles, Brailers, and Artificial limbs**
- **Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens**

- (iii) Hearing aids and parts for manufacture of hearing aids attract a GST rate of Nil.**
- (iv) Further, small petrol/diesel driven motor vehicles for use of persons with orthopedic physical disability attract a GST rate of 18%**
- (v) The GST Council in its 56th Council Meeting held on 03.09.2025 recommended rationalisation of the current 4-tiered tax rate structure into a citizen friendly 'Simple Tax' - a 2-rate structure. The GST Council in the said meeting had recommended rationalization of GST rate from 28% to 18% on small petrol/ diesel driven motor vehicles. It did not recommend any change to the rate of GST on small petrol/diesel driven motor vehicles for persons with orthopedic physical disability, which continue to attract 18% GST as earlier.**
- (vi) Representations have been received from disability rights organisations and other stakeholders seeking concessional/exemption from GST on these goods, including motor vehicles for physically disabled persons and wheelchairs. In this regard, it is submitted that any rate change in GST can only be done based on the recommendations of the GST Council.**

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