

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA
UNSTARRED QUESTION NO.1128

TO BE ANSWERED ON MONDAY, DECEMBER 02, 2024/ AGRAHAYANA 11, 1946
(SAKA)

GST EXEMPTION ON ARTIFICIAL LIMBS

1128. DR. C N MANJUNATH:

Will the Minister of FINANCE be pleased to state:
that the Government has any plans to waive off GST on Artificial Limbs/various Assistive Devices for patients who have significant physical disabilities including amputations of legs and arms to benefit poor and lower middle class people?

ANSWER

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

GST rates and exemptions are prescribed on the recommendations of the GST Council which consists of representation from both Union and State/UT Governments. There is no such recommendation of the GST Council.

Since inception of GST, assistive devices, rehabilitation aids and other goods for the disabled such as instruments and implants for severely physically handicapped, have been prescribed the lowest tax rate or GST i.e. @ 5%.
