

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA
UNSTARRED QUESTION NO.1690
TO BE ANSWERED ON MONDAY, MARCH 10, 2025

EXEMPTION FROM GST TO AUTISM CENTRES

1690. MS. S JOTHIMANI:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government is aware that Autism Centres, which are providing education, care and counselling to children with autism without any profits are not exempted from GST;
- (b) whether it is a fact that only healthcare services extended to terminally ill individuals and persons with severe mental or physical disability are considered charitable organisations and exempted from GST;
- (c) whether it is a fact that severe disability means disability with eighty per cent or more of one or multiple organs;
- (d) whether it is a fact that autism does not fall under the category of severe disability; and
- (e) whether the Government proposes to expand the definition of charitable organisations to include organisations providing services to persons with autism such as Autism Centres?

ANSWER

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

(a) & (b): Under the Goods and Services Tax (GST) framework, exemptions are provided in Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 as under:

- i. Services provided by an educational institution to its students, faculty and staff; [SI No. 66]
“educational institution” means an institution providing services by way of,-
 - (i) pre-school education and education up to higher secondary school or equivalent;
 - (ii) education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;
 - (iii) education as a part of an approved vocational education course;
- ii. Services by an entity registered under section 12AA [or 12AB] of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities. [SI No. 1]
“charitable activities” means activities relating to -
 - (i) public health by way of, -

(A) care or counselling of

(I) terminally ill persons or persons with severe physical or mental disability;

(II) persons afflicted with HIV or AIDS;

(III) persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or

(B) public awareness of preventive health, family planning or prevention of HIV infection;

(i) advancement of religion , spirituality or yoga;

- (ii) advancement of educational programmes or skill development relating to, -
 - (A) abandoned, orphaned or homeless children;
 - (B) physically or mentally abused and traumatized persons; (C) prisoners; or
 - (D) persons over the age of 65 years residing in a rural area;
- (iii) preservation of environment including watershed, forests and wildlife;
- iii. Services by way of health care services by a clinical establishment, an authorised medical practitioner or para-medics; [SI No. 74]

“clinical establishment” means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

“health care services” means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;

- iv. Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) **by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act** at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA [or 12AB] 123 of the Income-tax Act, 1961 (43 of 1961). [SI No. 74A]

(c) & (d): As per the information provided by Department of Empowerment of Persons with Disabilities, Section 2(r), 2(s) and 2(t) of the RPwD Act 2016 define the “person with benchmark disability”, “person with disability” and “person with disability having high support needs”. Further, as per Schedule to RPwD Act 2016, “autism spectrum disorder” means a neuro-developmental condition typically appearing in the first three years of life that significantly affects a person's ability to communicate, understand relationships and relate to others, and is frequently associated with unusual or stereotypical rituals or behaviours. As per the Guidelines for assessing the extent of specified disabilities dated 14.03.2024 issued by the Department of Empowerment of Persons with Disabilities, the diagnosis of Autism Spectrum Disorder (ASD) is being carried out as under:

The diagnosis of ASD is being established by the DSM-5-based AIIMS-modified INCLIN diagnostic tool for ASD. The Indian Scale of Assessment of Autism is utilized for the calculation of disability among children ≥ 6 years.

Disability Calculation:

Children <6years

All children with ASD in the age group <6 years is assessed and given the disability of 60 to 79% (Moderate Autism). They are re-assessed at the age of ≥ 6 years for severity-based disability calculation as per Indian Scale of Assessment of Autism.

Children/ adolescents ≥ 6 years

The severity-based disability calculation for autism spectrum disorder will be based on the Indian Scale of Assessment of Autism. The disability levels will be as per Table 1.

Serial Number	Indian Scale of Assessment of Autism Score	Disability Percentage
1	Mild Autism (ISAA Score 70 to 106)	40 to 59% disability
2	Moderate Autism (ISAA Score (107 to 153)	60 to 79% disability
3	Severe Autism (ISAA Score >153)	$\geq 80\%$ disability

(e): With regard to the exemptions provided under GST, the rates and exemptions are decided based on the recommendations of the GST Council, which is a constitutional federal body comprising representatives from the Central and State Governments. There is no such recommendation of GST Council.
