

an>

Title: Need to reduce the tax slab under GST for assistive devices and appliances for physically challenged persons.

SHRI Y.V. SUBBA REDDY (ONGOLE): There is no doubt, unlike any other Government in the past, this Government is very sensitive towards physically challenged persons and is doing everything possible for their welfare and wellbeing. But, it appears, the GST Council has other view-point on this section of the people. Different kinds of equipment for physically-challenged are mentioned under various Chapters of GST Act.

The House is aware that assistive devices for physically-challenged, right from Braille typewriters and Braille paper, Braille frames, slates, script writing guides to wheelchairs, urine collection bags, joint replacements, talking books, assistive listening devices, implants and other devices and instruments are now attracting 5% GST. But, at the same time, the inputs and raw-material for manufacturing these devices or equipment attract 18% GST. Even though the input tax is 18% and the final tax attracts 5% which otherwise means that the domestic manufacturer can claim refund, but I strongly feel that even this 5% pinches them the most.

Secondly, if you look at some of the orthopedic appliances, including crutches, surgical belts and trusses attract 12% and cars for physically-challenged attract 18%.

I feel that these slabs are on higher side and hence request the hon'ble Finance Minister and GST Council to bring them down to an acceptable level.