



On GST rate for specified items for Physically Challenged Persons

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Some questions are raised about GST rates fixed for specific devices for physically challenged persons. This matter is explained here in below.

Assistive devices and rehabilitation aids for physically challenged persons, listed below, have been kept at the concessional 5% GST rate:

- 1) Braille writers and braille writing instruments;
- 2) Handwriting equipment like Braille Frames, Slates, Writing Guides, Script Writing Guides, Styli, Braille Erasers
- 3) Canes, Electronic aids like the Sonic Guide;
- 4) Optical, Environmental Sensors;
- 5) Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or Braille calculator;
- 6) Geometrical aids like Combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Compasses and Spar Wheels;
- 7) Electronic measuring equipment such as Calipers, Micrometers, Comparators, Gauges, Gauge Block Levels, Rules, Rulers and Yardsticks
- 8) Drafting, Drawing Aids, Tactile Displays;
- 9) Specially adapted Clocks and Watches;
- 10) Orthopaedic appliances falling under heading No.90.21 of the First Schedule;
- 11) Wheel Chairs falling under heading No.87.13 of the First Schedule;
- 12) Artificial electronic larynx and spares thereof;
- 13) Artificial electronic ear (Cochlear implant);
- 14) Talking books (in the form of cassettes, discs or other sound reproductions) and large-print books, braille embossers, talking calculators, talking thermometers;
- 15) 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;
- 16) Braille Paper;
- 17) All tangible appliances including articles, instruments, apparatus, specially designed for use by the blind;
- 18) Aids for improving mobility of the blind such as electronic orientation and obstacle detecting appliance and white canes;
- 19) 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;
- 20) Assistive listening devices, audiometers;
- 21) External catheters, special jelly cushions to prevent bed sores, stair lift, urine collection bags;
- 22) Instruments and implants for severely physically handicapped patients and joints replacement and spinal instruments and implants including bone cement.

Most of the inputs and raw materials for manufacture of these assistive devices/equipments attract 18% GST. The concessional 5% GST rate on these devices/equipments would enable their domestic manufacturers to avail Input Tax Credit of GST paid on their inputs and raw materials. Further, the GST law provides for refund of accumulated Input Tax Credit, in cases, where the GST rate of output supply is lower than the GST rate on inputs used for their manufacture. Therefore, 5% GST rate on these devices/equipments would enable their domestic manufacturers to claim refund of any accumulated Input Tax Credit. That being so, the 5% concessional GST rate on these devices/equipment would result in reduction of the cost of domestically manufactured goods, as compared to the pre-GST regime.

As against that, if these devices/equipments are exempted from GST, then while imports of such devices/equipments would be zero rated, domestically manufactured such devices/equipments will continue to bear the burden of input taxes, increasing their cost and resulting in negative protection for the domestic value addition.

In fact, the 5% concessional GST rate on such devices/equipments will result in a win-win situation for both the users of such devices, the disabled persons, as well as the domestic manufacturers of such goods. It is for this reason that the Council has kept these items in 5% rate slab.

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