

**GUIDELINES FOR ISSUE OF AN EXCISE DUTY CONCESSION CERTIFICATE ON PURCHASE OF CARS BY THE PHYSICALLY HANDICAPPED PERSONS.**

**1. The guidelines for issue of an excise duty concession certificate on purchase of cars by the physically handicapped persons was first brought to the notice of the Public at large by this Department's letter no. 12(18)/98-AEI dated 19<sup>th</sup> June 1998 which is placed at Annexure-I. The guidelines is summarized as under:**

**i.** The Ministry of Finance, Government of India, has allowed a concessional rate of excise duty of 8% as against the applicable rate of 16% and 24% (a) on cars being able to be driven by the physically handicapped; or (b) on cars which has been suitably designed to be able to be driven by physically handicapped; or (c) on cars meant for physically handicapped.

**ii.** The Notification issued by Ministry of Finance, inter alia stipulates that this concession can be claimed on if a Deputy Secretary/Director in the Ministry of Industry certifies that the vehicles is fit for use by the handicapped persons .

**iii.** The Department of Heavy Industry has framed guidelines for issue of such certificates to the handicapped persons. As per the guidelines, the applicants are required to submit the following three documents, in original in the prescribed format.

(a) A medical certificate from the Medical Officer of a Government Hospital, as per the prescribed proforma. (placed at annexure-II).

(b) A certificate from the manufacturer of a passenger car to the effect that a booking has been made with them and that the passenger car to be delivered to the handicapped person has specifically been designed or fitted with special control devices or gadgets, depending upon the type of disability of the person, such as auto transmission, grip assembly, accelerator pedals, hand control, etc. fitted in the depending upon whether the disability is in right/left arm or in both legs or in combination. (Specimen is placed at Annexure-III).

(c) An affidavit by the applicant, that he had not availed of this concession in the last 5 years and that he will not dispose of the cars with excise duty concession after purchase for a period of 5 years.

1

iv. The application from the physically handicapped persons, duly meeting the above requirements may be sent to the following:-

The Under Secretary (AEI Section)  
Ministry of Heavy Industries & Public Enterprises,  
Department of Heavy Industry,  
Room No. 384, Udyog Bhawan,  
New Delhi-110011.  
Tel.No.2306 3347.

v. The Processing of such application is expected to take about 4 weeks

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**ANNEXURE-I**

No. 12(18)/98-AEI  
Government of India  
Ministry of Heavy Industries & Public Enterprises  
Department of Heavy Industry  
AEI Section

Udyog Bhawan, New Delhi  
Dated 14<sup>th</sup> June 1999.

To

ALL MANUFACTURERS OF PASSENGER CARS

**Subject: Supply of car for physically handicapped customers on concessional rate of excise duty.**

Dear Sirs,

I am directed to say that with a view to help the physically handicapped, the Ministry of Finance, Government of India, has allowed a concessional rate of excise duty of 24% as against the normal rate of 40%.

- On cars being able to be driven by the physically handicapped; or
- On carts which has been suitably designed to be able to be driven by physically handicapped; or
- on cars meant for physically handicapped.

2. Further, the Notification issued by Ministry of Finance, inter alia stipulates that this concession can be claimed on if a Deputy Secretary/Director in the Ministry of Industry certifies that the vehicles is fit for use by the handicapped persons .

3. This Departments since finalized the criteria for issue of such certificates to the handicapped persons, which are as follows :-

(c) The handicapped applicant produces a medical certificate from the Medical Officer of a Government Hospital, as in the prescribed proforma annexed.

(d) The handicapped person produces a certificate from the manufacturer of a passenger car to the effect that a booking has been made with them has been made with them and that the passenger car to be delivered to the handicapped person has

specifically been designed or fitted with special control devices or gadgets, depending upon the type of disability of the person, such as auto transmission, grip assembly, accelerator pedals, hand control, etc. fitted in the depending upon whether the disability is in right/left arm or in both legs or in combination. ( Specimen is placed at Annexure-II).

( c) The applicant gives an affidavit that he had not availed of this concession in the last 5 years and that he will not dispose of the cars cars with excise duty concession after purchase for a period of 5 years.

4. It is hoped that persons with disability, who can afford to purchase a car, will make use of this facility by submission of suitable application along with the above documents, to this Department for examination and issue of the necessary certificate for availing the excise duty concession extended by the Governments.

5. The application from the physically handicapped persons, duly meeting the above requirements may be sent to the following:-

The Under Secretary (AEI Section)  
Ministry of Heavy Industries & Public Enterprises,  
Department of Heavy Industry,  
Room No. 356, Udyog Bhawan,  
New Delhi-110011.  
Tel.No.23014148 Or 3010221/2292

6. The Processing of such application is expected to take about 4 weeks

7. It is accordingly requested that you may take appropriate action to extend this facility to your customers who are handicapped.

Yours faithfully,

(J. Vaidhinathan.)  
Under Secretary to the Govt. of India

**Copy for information to:**

1. The Ministry of Welfare, New Delhi.
2. The Chairman, Central Board of Excise & Customs, Ministry of Finance, North Block, New Delhi.

4

**PROFORMA FOR MEDICAL CERTIFICATE**

1. Name of the beneficiary : \_\_\_\_\_

2. Date of Birth : \_\_\_\_\_

3. Gender : \_\_\_\_\_

4. Aadhar Number : \_\_\_\_\_

5. Mobile Number : \_\_\_\_\_

6. E-mail ID : \_\_\_\_\_

7. Residential Address :

Home Address : \_\_\_\_\_  
Village : \_\_\_\_\_  
Panchayat : \_\_\_\_\_  
Block : \_\_\_\_\_  
District : \_\_\_\_\_  
State : \_\_\_\_\_  
Pin Code : \_\_\_\_\_  
Tel.No. : \_\_\_\_\_

8. Signature of the applicant : \_\_\_\_\_

Contd./-

(B)

9. Photograph :

10. Medical Examination

(a) General State of Health : \_\_\_\_\_

(b) Vision including colour vision: \_\_\_\_\_

(c) Hearing : \_\_\_\_\_

(d) State of mental health : \_\_\_\_\_

(e) Nature of Orthopaedic Impairment & duration  
{(Paralysis/Deformity/Loss of Limp/Any other (please specify))} : \_\_\_\_\_

(f) Cause of impairment : \_\_\_\_\_

(g) Percentage of Orthopaedic Impairment (in words & in figures) : \_\_\_\_\_

(h) Use of appliance, if any : \_\_\_\_\_

(i) Whether permanent in nature : \_\_\_\_\_

11. It is certified that Shri/Smt. /Ms. \_\_\_\_\_ S/o-D/o-  
W/o Shri \_\_\_\_\_ is fit / unfit  
to drive a Passenger car fitted with Automatic transmission inspite of the above  
disability and cannot drive a Manual transmission car.

Contd./-

6

12. Case recommended / Not recommended : \_\_\_\_\_

13. Signature with legible rubber stamp of signatory indicating his name, designation  
Rubber Stamp & official address (Rehabilitation Medicine Specialist / Ortho.  
Surgeon) of a Govt. Hospital).

Signature \_\_\_\_\_

14. Countersignature of Civil Surgeon : \_\_\_\_\_  
(or equivalent rank) of a Govt. Hospital)

OR

Alternatively signatures of members :  
of a designated medical board of govt.  
Hospital, issuing disability certificate

1.

2.

3.

(Signature)  
Stamp

(Signature)  
Stamp

(Signature)  
Stamp

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**Manufacturer's Certificate**

( to be produced by the manufacturer on its letter pad and signed by the authorized signatory with full name and designation .If possible it may be countersigned by the firms doctor)

**TO WHOM IT MAY CONCERN**

Based on the medical certificate issued by----- (name of the doctor with full address) and the enquiry made at ----- (name of the authorized dealer with address), it is learnt that Shri ----- (name of the applicant with address), has the disability of more than----- (nature and magnitude of the disability to be specified in clear terms) and has therefore opted for the----- (name of the Model) . This is to certify that the----- (name of the Model ) suit the disability of Shri ----- ( name of the applicant) and he is unlikely to have any problem in driving this vehicle.

(Authorized Signatory)

(With name/designation/Address/Fax/Tel No: )

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8



No. 12(35)/2007-AEI  
Government of India  
Ministry of Heavy Industries & Public Enterprises  
Department of Heavy Industry  
AEI Section

Udyog Bhawan, New Delhi  
Dated March 2007.

To

1. ALL MANUFACTURERS OF PASSENGER CARS( as per list).
2. SIAM, New Delhi.

**Subject: Supply of car for physically handicapped customers on concessional rate of excise duty.**

Dear Sirs,

I am directed to refer to this Department's letter number 12(18)/98-AEI dated 14<sup>th</sup> June 1998 on the above subject (copy enclosed for ready reference) and to say that with a view to help the physically handicapped, the Ministry of Finance, Government of India, has allowed a concessional rate of excise duty of 8% as against the normal rate of 16% and 24%.

- On cars being able to be driven by the physically handicapped; or
- On carts which has been suitably designed to be able to be driven by physically handicapped; or
- on cars meant for physically handicapped.

2. Further, the Notification issued by Ministry of Finance, inter alia stipulates that this concession can be claimed on if a Deputy Secretary/Director in the Ministry of Industry certifies that the vehicles is fit for use by the handicapped persons .

3. This Departments had since finalized the criteria for issue of such certificates to the handicapped persons and it was brought to your notice for necessary action in the matter. The crieteria are as follows :-

(a) The handicapped applicant produces a medical certificate from the Medical Officer of a Government Hospital, as in the prescribed proforma (annexure-I).

(b) The handicapped person produces a certificate from the manufacturer of a passenger car to the effect that a booking has been made with them has been made with them and that the passenger car to be delivered to the handicapped person has specifically been designed or fitted with

9

special control devices or gadgets, depending upon the type of disability of the person, such as auto transmission, grip assembly, accelerator pedals, hand control, etc. fitted in the depending upon whether the disability is in right/left arm or in both legs or in combination. (Specimen is placed at Annexure-II).

(c) The applicant gives an affidavit that he had not availed of this concession in the last 5 years and that he will not dispose of the cars cars with excise duty concession after purchase for a period of 5 years.

The above criteria along with the proforma are also available on the Department's website: [www.dhi.nic.in](http://www.dhi.nic.in).

4. It was hoped that persons with disability, who can afford to purchase a car, will make use of this facility by submission of suitable application along with the above documents, to this Department for examination and issue of the necessary certificate for availing the excise duty concession extended by the Governments.

5. However it has been brought to the notice of the Department that there are very few models of cars available in the market which are suitable for limited disabled persons. It has been also noticed that many vehicle manufacturers are not manufacturing cars suitable for physically disabled persons thus depriving them the benefit of the excise duty concession available under the Notification of the Ministry of Finance.

6. It is, therefore, requested that you may consider to manufacture at least one or two models of cars suitable to be driven by the physically challenged persons and extend this facility to your customers who are handicapped. In case you are manufacturing cars suitable for the handicapped persons, a list of all such models may be provided to the Department.

Yours faithfully,

(Jayanthi G.)  
Under Secretary to the Govt. of India  
Tel/Fax-2306 3347.

**Copy for information to:**

1. **The Ministry of Welfare, New Delhi.**
2. **The Chairman, Central Board of Excise & Customs, Ministry of Finance, North Block, New Delhi.**

(10)

45

  
भारत का राजपत्र  
The Gazette of India

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सं. 957] नई दिल्ली, बृहस्पतिवार, अप्रैल 21, 2016/वैशाख 1, 1938  
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भारी उद्योग एवं लोक उद्यम मंत्रालय  
(भारी उद्योग विभाग)  
अधिसूचना  
नई दिल्ली, 21 अप्रैल, 2016

दिव्यांग व्यक्तियों द्वारा वाहनों की खरीद के लिए उत्पाद-शुल्क छूट प्रमाणपत्र जारी करने संबंधी दिशानिर्देशों में संशोधन

का.आ. 1468(अ).—दिव्यांग व्यक्तियों द्वारा उत्पाद-शुल्क छूट प्राप्त करने के लिए दिनांक 19 जून, 1998 के पत्र सं.12(18)/98-एईआई के माध्यम से भारी उद्योग विभाग द्वारा जारी और समय-समय पर यथा-संशोधित दिशानिर्देशों में आंशिक संशोधन करते हुए, यह भी निर्णय लिया गया है कि खरीद पश्चात् वाहनों में पुनःसंयोजन के मामले में, मूल उपकरण विनिर्माताओं (ओईएम) की तरफ से विनिर्माता प्रमाण-पत्र की आवश्यकता समाप्त कर दी जाए। इसकी जगह, अब भारी उद्योग विभाग से उत्पाद शुल्क छूट प्रमाण-पत्र प्राप्त करने के लिए स्कीम में उल्लिखित बाकी दस्तावेजों/कागजातों के साथ-साथ इस विभाग में आवेदन करने के लिए निर्धारित प्रपत्र में, अनुबंध के अनुसार, जिला सड़क परिवहन अधिकारी से प्रमाण-पत्र लेना ही पर्याप्त होगा।

इसे माननीय भारी उद्योग एवं लोक उद्यम मंत्री का अनुमोदन प्राप्त है।

[फा. सं. 12(42)/2015-एईआई]  
राजेश कुमार सिंह, संयुक्त सचिव

(H)

अनुबंध

राज्य सड़क परिवहन प्राधिकरण के सड़क परिवहन अधिकारी द्वारा जारी किया जाने वाला प्रमाण-पत्र जांच के बाद, यह सत्यापित किया जाता है कि श्री/श्रीमती/सुश्री \_\_\_\_\_ सुपुत्र/सुपुत्री/पत्नी श्री \_\_\_\_\_ आयु \_\_\_\_\_ वर्ष, निवासी \_\_\_\_\_ कार (कार मॉडल का नाम) \_\_\_\_\_ चलाने में सक्षम हैं, जिसमें उनकी शारीरिक (ऑर्थोपेडिक) अशक्तता के अनुसार पुनःसंयोजन किया गया है।

जारी करने वाले प्राधिकारी का नाम व मुहर  
तथा पता व टेलिफोन

स्थान:

दिनांक:

**MINISTRY OF HEAVY INDUSTRIES AND PUBLIC ENTERPRISES**

(Department of Heavy Industry)

**NOTIFICATION**

New Delhi, the 21st April, 2016

**AMENDMENT TO THE GUIDELINES FOR ISSUE OF EXCISE DUTY CONCESSION CERTIFICATE FOR PURCHASE OF VEHICLES BY PERSONS WITH DISABILITY**

S.O. 1468(E).—In partial modification of the guidelines for availing excise duty concession by physically handicapped persons issued by Department of Heavy Industry vide letter no. 12(18)/98-AEI dated 19<sup>th</sup> June 1998 & as amended from time to time, it has further been decided that the requirement of manufacturer certificate from OEMs in case of retrofitment of vehicles, after purchase, shall be dispensed with. Instead the certificate from District Road Transport Officer, as per annexure, would be sufficient for applying to this Department in the prescribed Performa alongwith remaining documents/papers as mentioned in the scheme for obtaining excise duty concession certificate from the Department of Heavy Industry.

This has the approval of Hon'ble Minister for Heavy Industries & Public Enterprises.

[F. No. 12(42)/2015-AEI]

RAJESH KUMAR SINGH, Jt. Secy.

**ANNEXURE**

**CERTIFICATE TO BE ISSUED BY ROAD TRANSPORT OFFICER OF STATE ROAD TRANSPORT AUTHORITY**

After verification, it is certified that Shri/Smt./Ms. \_\_\_\_\_ Son/ Daughter/Wife of Shri \_\_\_\_\_ aged \_\_\_\_\_ years residing at \_\_\_\_\_ is capable of driving Car (Name of the Model) \_\_\_\_\_, which has been retrofitted according to his Physical (Orthopaedic) Disability.

Name and Seal of the Issuing Authority  
with Address and Telephone Number

Place:

Date:

46

[भारत के राजपत्र (असाधारण), भाग II, उप खण्ड (ii) में प्रकाशनार्थ]

भारत सरकार

भारी उद्योग और लोक उद्यम मंत्रालय

भारी उद्योग विभाग

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2 मई 2016

दिनांक: .....अप्रैल, 2016

### शुद्धिपत्र

फा.सं. 12(42)/2015-एडिआई: दिनांक 21 अप्रैल, 2016 के का.आ. 1468(ई) के तहत भारी उद्योग विभाग, भारी उद्योग और लोक उद्यम मंत्रालय द्वारा जारी की गई अधिसूचना में दिव्यांग व्यक्तियों द्वारा खरीदे जाने वाले वाहनों के लिए उत्पाद शुल्क में रियायत हेतु प्रमाण-पत्र जारी करने के दिशानिर्देशों में आंशिक संशोधन करते हुए, उसके साथ संलग्न अनुबंध नीचे दिए गए अनुसार संशोधित/प्रतिस्थापित किया जाता है:-

#### अनुबंध

राज्य सड़क परिवहन प्राधिकरण के सड़क परिवहन अधिकारी द्वारा जारी किया जाने वाला प्रमाण-पत्र

सत्यापन के बाद, यह प्रमाणित किया जाता है कि श्री/श्रीमती/सुश्री..... पुत्र/पुत्री/पत्नी श्री..... आयु..... निवासी..... कार (मॉडल का नाम)..... चलाने में समर्थ हैं, जिसमें ऑटो ट्रांसमिशन है या जिसे रिट्रोफिट कर दिया गया है अथवा उनकी विकलांगता का कृत्रिम उपायों द्वारा समाधान कर दिया गया है, और वह श्री/श्रीमती/सुश्री..... की विकलांगता के लिए उपयुक्त है तथा उन्हें इस वाहन को चलाने में कोई समस्या नहीं है।

जारी करने वाले अधिकारी का नाम और मुहर  
पता और दूरभाष संख्या

स्थान: नई दिल्ली/  
दिनांक: 2 मई 2016



(राजेश कुमार सिंह)  
संयुक्त सचिव, भारत सरकार

सेवा में,

भारत सरकार मुद्रणालय  
मायापुरी  
नई दिल्ली

13

[To be published in the Gazette of India (Extraordinary), Part II, Sub-section (ii)]

Government of India  
Ministry of Heavy Industries & Public Enterprises  
Department of Heavy Industry

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Dated the April 2016

### CORRIGENDUM

F.No. 12(42)/2015-AEI: In the Department of Heavy Industry, Ministry of Heavy Industries & Public Enterprises' Notification issued under S.O. 1468(E) on 21<sup>st</sup> April 2016 for partial amendment to the Guidelines for issue of Excise Duty Concession Certificate for purchase of vehicles by Persons with Disability, the ANNEXURE appended thereon stands modified/replaced as reproduced hereunder :-

ANNEXURE

#### CERTIFICATE TO BE ISSUED BY ROAD TRANSPORT OFFICER OF STATE ROAD TRANSPORT AUTHORITY

After verification, it is certified that Shri/Smt./Ms. \_\_\_\_\_ Son/  
Daughter/Wife of Shri \_\_\_\_\_ aged \_\_\_\_\_  
years residing at \_\_\_\_\_ is capable of driving Car (Name of  
the Model) \_\_\_\_\_, which is having auto transmission or which has  
been retrofitted or his/her disability has been addressed by prosthetic  
means, and suits the disability of Shri/Smt./Ms \_\_\_\_\_ and is unlikely to  
have any problem in driving this vehicle.

Name and Seal of the Issuing Authority  
with Address and Telephone Number

Place: New Delhi

Date: 2<sup>nd</sup> May 2016



(Rajesh Kumar Singh)

Joint Secretary to the Govt. of India

To

Government of India Press  
Maya Puri  
New Delhi.

[Alongwith Hindi Version]

14