

GOVERNMENT OF INDIA  
MINISTRY OF HEAVY INDUSTRIES  
**RAJYA SABHA**  
**UNSTARRED QUESTION NO. 2308**  
ANSWERED ON 19.12.2025

**DISCONTINUATION OF GST CONCESSION CERTIFICATE FOR PERSONS WITH  
LOCOMOTOR DISABILITIES**

**2308. SMT. RANJEET RANJAN:**

Will the Minister of Heavy Industries be pleased to state:

- (a) the reasons for discontinuing the GST concession for persons with locomotor disabilities on the purchase of vehicles;
- (b) whether the Ministry is aware that this decision violates the provisions contained in the Rights of Persons with Disabilities Act, 2016 and India's commitment under the UN Convention on the Rights of Persons with Disabilities, if so, the manner in which the Ministry intends to address the issue; and
- (c) whether Government has estimated the fiscal impact or additional revenue expected from the withdrawal of the concessional GST rate, if so, the projected revenue gain for the financial years 2025–26 and 2026–27?

**ANSWER**  
**THE MINISTER OF STATE FOR HEAVY INDUSTRIES**  
**(SHRI BHUPATHIRAJU SRINIVASA VARMA)**

**(a) & (b):** The Ministry of Heavy Industries (MHI) earlier issued GST concession certificates for small cars to eligible persons with orthopaedic disabilities, as per the Department of Revenue's Notification dated 30.09.2019. As per inputs received from the Department of Revenue, GST rates are notified based on the recommendations of the GST Council, a constitutional body comprising representatives of the Union and State Governments. In its 56<sup>th</sup> GST Council Meeting held on 03.09.2025, the Council recommended rationalisation of the existing four-tier GST rate structure into a citizen-friendly "Simple Tax" two-rate structure. The Council did not recommend any change in the GST rate applicable to small petrol/diesel-driven motor vehicles for persons with orthopaedic physical disability, which continued to attract 18% GST. Further, the Council also recommended rationalisation of the GST rate on small petrol/diesel-driven motor vehicles from 28% to 18%.

Subsequently, the Ministry of Heavy Industries (MHI) on 08.10.2025 notified that, in view of the rationalisation of GST rates by the Ministry of Finance, the uniform GST rate of 18% on small cars is applicable to all persons, including orthopedically disabled persons.

Accordingly, there is no requirement for issuance of a GST concession certificate for orthopedically disabled persons under the GST Exemption Certificate Scheme.

**(c):** No such study has been carried out by MHI.

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