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No.12(42)/2015-AEI(12455)
Ministry of Heavy Industries and Public Enterprises
(Department of Heavy Industry)

Udyog Bhawan, New Delhi.
Dated May, 2018

OFFICE ORDER

Subject: Revised Guidelines for issue of GST concession certificate for purchase of vehicles by the Persons with Physical Disability.

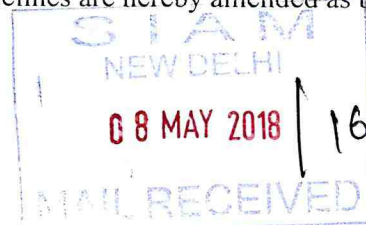
The Ministry of Finance has provided the concessional rate Goods and Services Tax on Cars for physically handicapped persons vide SI No 400 of Notification no 1/2017-Integrated Tax (Rate) dated 28th June, 2017. The relevant entry of the notification and condition prescribed is reproduced below for ease of reference.

SI No	Chapter heading or subheading or tariff item of the First Schedule	Description of goods	Rate	Conditions No.
400	8703	Cars for physically handicapped persons, subject to following conditions: a) an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industry certifies that the said goods are capable of being used by the physically handicapped persons; and b) the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase	18%	28

2. "Cars (for the transport of up to seven persons, including the driver) for physically handicapped persons" (here and after referred as physically disabled) would mean

- a) Cars being able to be driven by the physically handicapped; or
- b) Cars which has been suitably designed to be able to be driven by physically handicapped; or
- c) Cars meant for physically handicapped;

3. Department of Heavy Industry has framed detailed guidelines in June 1999 wherein the procedure for obtaining the certificate from the Department of Heavy Industry has been outlined. To make the current procedure simple and beneficial to Persons with Physical Disability in getting a GST concession certificate, the guidelines are hereby amended as below.



4. Now, a **person with physical disability**, who wants to take the benefit of GST concession for the vehicle without any retro-fittment, shall be required to submit:

- a) An application in prescribed format placed at **Annexure A**.
- b) A medical certificate from the medical officer of the government Hospital in prescribed format placed at **Annexure B**.
- c) Self-certification by the individual applicant stating that he has not availed this concession in the last five years and he will not dispose of the vehicle after availing the GST concession for a period of 5 years from the date of purchase in prescribed format placed at **Annexure C**.

5. An applicant, who wishes to retrofit the vehicle to enable him/her to drive the vehicle shall submit an additional certificate, from the District Road Transport officer to the effect that a proposed car for which GST concession is sought is meant for the use of the applicant and applicant can drive the car with necessary retrofitment to suit applicant's physical disability in prescribed format placed at **Annexure D**

6. The application from by the physically handicapped persons along with all three/Four documents may be sent to the following:

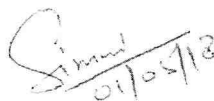
The Under Secretary (AEI Section)
Department of Heavy Industry
Room No. 428, Udyog Bhavan,
New Delhi 110011
Tel : 011- 23061140

7. After processing of the application, Department of Heavy Industry is expected to issue certificate in the prescribed format placed at **Annexure E** within the period of 4 weeks from the date of receipt of application complete in all respects.

8. These guidelines supersede all previous guidelines/notifications issued in this regard.

9. This issues with the approval of Hon'ble Minister, Heavy Industries and Public Enterprises.

Encl: Proforma A, B, C, D and E


01/05/18

(Simmi Narnaulia)
Under Secretary to the Government of India
Ph. 23061140

Copy to:

1. Department of Empowerment of persons with Disabilities, M/o Social Justice & Empowerment, Sardar Patel Bhawan, New Delhi.
2. Central Board of Excise and Customs, D/o Revenue, Ministry of Finance,
3. Principal Secretaries/Secretaries of all State Governments/Union Territories.
4. All commissioners of Central Excise.
5. Chief Commissioner for Persons with Disabilities, Sarojini House, Bhagwan Das Road, New Delhi.
6. Society of Indian Automobile Manufacturers for circulation among its members.

Application format for issuance of certificate in respect of an orthopedically disabled person for purpose of GST concession as per Notification No 1/2017 Integrated Tax Dated 28th June 2017 for purchase of passenger vehicle.

1.	Name of the Person	:	
2.	Father's/Husband's Name	:	
3.	Residential Address	:	
	Tel.No.	:	
4.	Professional Status	:	
5.	Office Address	:	
	Tel.No.	:	
6.	Age	:	
7.	Sex	:	
8.	Marks of identification	:	(i) (ii)
9.	Annual Income	:	
10.	AADHAR Card Number (Mandatory)	:	
11.	Driving License Number if any	:	
12.	Email id	:	
13.	Signature of the applicant	:	

Format of Medical Certificate

1.	Name of applicant	
2..	Photograph – Passport Size	
3.	General Medical Condition	
3.a	General state of health	
3.b	Vision including colour vision	
3.c	Hearing	
3.d	State of mental health	
3.e	Nature of Orthopedic Impairment & duration {(Paralysis/Deformity/Loss of Limb/Any other (please specify))}	
3.f	Cause of impairment	
3.g	Percentage of Orthopedic impairment (in words & in figures)	
3.h	Use of appliance, if any	
3.i	Whether permanent in nature	
4.	Certificate from Medical Officer:	

It is certified that Shri/Smt./Ms. _____ S/o-D/o-W/o Shri _____ is fit to avail the benefit of GST concession with one of the following condition. (Please tick)

1. His disability is such that he can use the car only with assistance driver.
2. His disability is such that he can drive the car with automated transmission only.
3. His disability is such that he can drive any car (Manual as well as Automated transmission) inspite of above mentioned disability.
4. His disability is such that he can drive the car provided car can be suitably modified with necessary retrofitted device.

I hereby **recommend** for purchase of Car for the use of Shri/Smt./Ms. _____ S/o-D/o-W/o Shri _____

Signature
Rubber stamp of signatory indicating
Name, Designation, & official address

Countersignature of Civil Surgeon
(or equivalent rank) of a Government Hospital)

OR Alternatively

Signatures of members of a designated medical board
of Government Hospital, issuing disability certificate

SELF-CERTIFICATION BY THE APPLICANT

I, _____ S/o-D/o-W/o of Shri _____ aged _____
years residing at _____ having AADHAR No.
_____ hereby declare that I have not availed concessional rate of Excise
Duty/GST on any car in the last five years and I will not dispose of the car purchased with excise
duty/GST concession after purchase for a period of 5 years.

(Signature of the applicant)

Place: _____

Date: _____

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

After verification, it is certified that Shri/Smt./Ms. _____ S/o-D/o-W/o of
Shri _____ aged _____ years residing at
_____ is capable of driving Car (Name of the Model)
_____, which does not require any retrofitment / has been
retrofitted according to his Orthopedic Disability.

Name and Seal of the Issuing Authority
with Address and Telephone No.

Place :

Date :

CERTIFICATE TO BE ISSUED BY DEPARTMENT OF HEAVY INDUSTRY

Ref. No. _____

Dated: _____

TO WHOMSOEVER IT MAY CONCERN

Based on the Application received from Mr./Mrs./Ms. _____
(Name of Applicant) and Medical Certificate received from _____
(Name of Authority issuing Medical Certificate) along with certificate issued by the
_____ (Name & address of certificate issuing transport
authority),

it is certified that Car _____ (name of model) is capable of being driven/used by
_____ (name & address of the applicant), who has the following disability as
certified by (name and address of Doctor).

“name & % of disability”

This certificate is issued only for the purpose of availing GST concession as per Notification
No.1/2017-Integrated Tax dated 28.06.2017.

The Addhar No. of Mr./Mrs./Ms is _____

(Name and designation of concerned DS/Director,

Department of Heavy Industry)