

F. No: 12(42)/2015-AEI
Government of India
Ministry of Heavy Industries and Public Enterprises
Department of Heavy Industry

Udyog Bhawan, New Delhi
Dated 24th October, 2019

ORDER

Sub: Revised Guidelines for issue of GST concession certificate for purchase of vehicles by the persons with Orthopedic Physical Disability

1. Concessional rate of GST for motor vehicles for the use of persons with Orthopedic physical disability is notified by Ministry of Finance vide its notification dated 28th June 2017, amended from time to time.
2. As per Ministry of Finance Notification no. 14/2019-Integrated Tax Rate dated 30th September 2019 and related CGST and SGST Notifications, concessional rate of GST for Motor Vehicles for the use of persons with Orthopedic physical disability is as given below.

Sl No	Chapter or heading or sub heading or tariff item of the first Schedule	Description of goods	Rate
400	8703	Following motor vehicles of length not exceeding 4000mm, namely:- (a) Petrol, Liquified petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and (b) Diesel driven vehicles of engine capacity not exceeding 1500 cc For persons with orthopedic disability, subject to the condition that an officer not below the rank of Deputy Secretary to the	18%

Government of India in the Department of Heavy Industry certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department"

3. Accordingly, in supersession of all previous guidelines issued by Department of Heavy Industry, Revised Guidelines for issue of GST concession certificate for purchase of vehicles by the persons with Orthopedic Physical Disability is given as under.
4. Concessional rate of duty to Persons with Orthopedic Physical Disability will be applicable to those person who are having Orthopedic Physical Disability of equal to or greater than 40% disability irrespective of the fact that the applicant drives the vehicle himself or otherwise.
5. This concession can be availed for following motor vehicles of length not exceeding 4000mm only, namely:-
 - a. Petrol, Liquified petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and
 - b. Diesel driven vehicles of engine capacity not exceeding 1500 cc
6. For availing the concessional duty, an eligible applicant with Orthopedic physical Disability (\Rightarrow 40% disability) shall
 - a. make an application to Department of Heavy Industry (DHI) in the format prescribed at *Annexure A*.
 - b. submit a Medical certificate duly signed and countersigned in prescribed format placed at *Annexure B*.
 - c. is also required to submit the copy of Income Tax Return filed for the last three years.
 - d. is required to submit a Self-declaration 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*
7. Among other details, applicant is required to submit the details of Vehicle Model they intend to purchase along with name of dealer from whom vehicle will be purchased and name of RTO, where vehicle will be registered.
8. After processing of the application, Department of Heavy Industry is expected to issue certificate for availing the GST concession in the

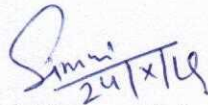
prescribed format placed at *Annexure D* to the applicant within a period of 4 weeks from the date of receipt of application, complete in all respect.

9. The said Certificate for availing the GST concession would be valid for a period of three months from date of issue of the certificate and the vehicle would have to be purchased by the applicant within this three months period to avail the concession.
10. DHI will send a copy of the certificate to respective dealer, Original Equipment Manufacturers (OEM) and Regional Transport Office for their record and cross check/confirmation.
11. Car Dealers would be required to charge concessional rate of GST to the individual in whose name GST certificate is issued and stamp the invoice of all such cars purchased with GST concession with hologram symbol of 'To be registered as Adapted vehicle'.
12. All vehicles sold on the strength of certificate issued by DHI and with concessional GST would be registered as "Adapted Vehicle", as per new Motor Vehicle Act 2019. Ministry of Road Transport and Highways (MORTH) would issue necessary instructions in this regard.
13. Applicant would inform DHI about the purchase of vehicle and Registration number of vehicle to Department of Heavy Industry within a period of 30 days from date of registration of vehicle.
14. The eligible physically handicapped persons, according to the above guidelines, may send their application along with all required documents to the following address:

The Under Secretary (AEI Section)
Department of Heavy Industry
Udyog Bhavan, Room No 428
New Delhi 110011
Tel: 011-23061490

15. This issues in consultation with Department of Revenue, Ministry of Finance and with the approval of Hon'ble Minister, Heavy Industries and Public Enterprises.

Enclosure: Annexure A, B, C, and D


(Simmi Naraulia)

Under Secretary to the Government of India

Copy to:

1. Department of Revenue, Ministry of Finance
2. Ministry of Road Transport and Highways
3. Department of Empowerment of Persons with Disability
4. Centre Board of Customs and Excise
5. All State Governments
6. All commissioners of Central Excise
7. Society of Indian Automobile Manufacturers (SIAM)
8. All Original Equipment Manufacturers (OEMs)
9. Federation of Automobile Dealers Association
10. A K Rastogi, (Representative of Hum Honge Kamyab Association)

Annexure A

Application format for issuance of certificate in respect of orthopedic physically handicapped person for purpose of availing concession on GST compensation -- for purchase of passenger vehicle.

1	Name of the Person	:	
2	Father's Name/Husband's Name	:	
3	e-mail id	:	
4	Mobile Number	:	
5	Date of Birth (proof to be attached)	:	
6	Sex	:	
7	Marks of Identification	:	
8	a. UDID Number (if available) b. PAN no.	:	
9	Residential Address with PIN	:	
10	Details of the car to be purchased# # a) Company/Original Equipment Manufacturer(OEM) name b) Model of vehicle c) variant (Petrol/diesel/PNG/CNG)	:	
11	Details of the Dealer from Where Car is to be purchased a) Name b) Phone no. c) email id d) Address	:	
12	Details of the Regional Transport Office(RTO) where the car is to be registered a) Name b) Phone no. c) email id d) Address	:	
13	Annual Income as per Income Tax Return(ITR) of Last three years (Copies to be enclosed)	:	(i) : (ii) : (iii)

14	Photograph (passport size)	:	
15	Signature of the applicant	:	

Specification of the vehicle to be purchased are given in Para 2 of the Order No. 12/42/2015-AEI(12455) Dated 24th October, 2019.

Annexure B

Format of Medical Certificate

1	Name of the applicant	
2	Photograph- Passport size	
3.a	Nature of Orthopedic physical impairment & duration	
3.b	Cause of orthopedic physical impairment	
3.c	Percentage of Orthopedic physical impairment (in words & in figures)	
3.d	Whether permanent in nature	
4	Name and registration no. of the doctor signing the medical certificate	
5	Name and registration no. of the civil surgeon/chairman of the medical board countersigning the medical certificate	

It is certified that Shri/Smt. /Ms. _____ S/o -D/o-
/W/o shri _____ is a physically disabled person with orthopedic disability of $\geq 40\%$.

**Signature, Rubber stamp of signatory indicating
his name, Designation, Registration/MCI no. and official address.**

**Countersignature of Civil Surgeon alongwith
Registration/ Medical Council of India (MCI) No.
(or equivalent rank of a Government Hospital)**

OR Alternatively

**Signature of members of a designated Medical Board
Of Government Hospital, issuing disability certificate
alongwith Registration/ Medical Council of India (MCI) No.**

Annexure C

SELF-DECLARATION(To be given on plain paper)

I _____ hereby self-certify that I have not availed this concession in last 5 years and that I will not dispose the car purchased with GST concession, for a period of 5 years after purchase.

Signature

Place:

Date:

Format of GST certificate

TO WHOMSOEVER IT MAY CONCERN

In pursuance of the Ministry of Finance Notification on GST/Cess compensation, this certificate is issued to Shri/Smt./Ms. _____ (name of the applicant) having Aadhar no. (xxxx xxxx xxxx) , a person with Orthopedic physical disability of $\geq 40\%$ for purchasing _____ (name, brand & variant of car) for availing GST Concession on purchase of motor vehicle.

2. This certificate is valid for a period of 3 months from the date of issue.
3. The above mentioned vehicle purchased in accordance with above notification is to be registered mandatorily as “Adapted Vehicle”.

Name and designation of concerned DS/Director level officer

Copy to: Concerned Regional Transport Office/

Original Equipment Manufacturer (OEM)/Dealer