

**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 24<sup>th</sup> 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 28<sup>th</sup> June 2017, amended from time to time.
2. As per Ministry of Finance Notification no. 14/2019-Integrated Tax Rate dated 30<sup>th</sup> 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.

<i>Sl No</i>	<i>Chapter or heading or sub heading or tariff item of the first Schedule</i>	<i>Description of goods</i>	<i>Rate</i>
400	8703	<i>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</i>	18%

	<i>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"</i>	
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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 (=>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

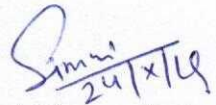
prescribed format placed at *Annexure D* to the applicant within a period of 4 weeks from the date of receipt of application, complete in all respect.

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 Narnaulia)

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)

No. 12(42)/2012-AEI(12455)  
Government of India  
Ministry of Heavy Industry and Public Enterprises  
AEI Section

Udyog Bhavan, New Delhi

Dated 25th March, 2020

21st April,

**OFFICE MEMORANDUM**

**Subject: Amendments to the Guidelines dated 24th October 2019 for issue of GST concession certificate for purchase of vehicle by persons with orthopedic physical disability**

As a step towards ease of living, the Government has further simplified the documentary requirements for the application prescribed for seeking GST concession certificate by the persons with orthopedic physical disability.

Accordingly, the guidelines issued earlier vide Order of even number dated 24.10.2019 has been partially modified as under:

(i) Applicants already having a Unique Disability Card issued by Gol / Disability card issued by State Govt./District Authority, wherein the nature and percentage of disability is clearly specified, are not required to furnish Medical Certificate stipulated in Annexure 'B' of the Application.

(ii) Applicants are not required to furnish their Income Tax return.

2. This issues with the approval of Hon'ble M(HI&PE).



(Simmi Narnaulia)

Under Secretary(AEI)

To  
MoF  
MoRTH

DEPD

CBIC

All state Governments

Hum Honge Kamyab Foundation

SIAM

**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. c. Aadhar No. (copy to be attached)	
9	Residential Address with PIN Code	
10	Details of the car to be purchased# # a) Company/Original Equipment manufacturer (OEM) name b) Model of Vehicle c) Length & Engine Capacity of Car d)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 RTO where the car is to be Registered a) Name b) Phone no. c) email id d) Address	
13	Photograph	
14	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 24<sup>th</sup> October 2019.



**Format of Medical Details/ Certificate**

1	Name of the applicant	
2	Photograph- Passport size	
3.a	Nature, cause & duration of Orthopedic physical impairment	
3.b	Percentage of Orthopedic physical impairment (in words & in figures)	
3.c	Whether permanent in nature	
4	Do you have a Unique Disability card issued by Govt. of India/Disability Card issued by State Govt/District Authority wherein the nature and percentage of disability is clearly specified <b>If yes, please attach</b>	
5	If no, please get this certificate duly signed/countersigned as below:  Name and registration no. of the doctor signing the medical certificate and /or 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 along with 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 along with Registration/ Medical Council of India (MCI) No.**

I hereby certify that all the information furnished by me in obtaining the GST concession certificate is correct & if at any stage it is found to be incorrect I will be liable to return the benefit availed and also for civil & criminal proceedings for suppression of facts.

**(Signature of applicant)**

**NOTE: The signatures of doctors are not required, as mentioned above, in case the applicant has a Unique disability card/Disability card issued by State Govt/District Authority wherein the nature and percentage of disability is clearly specified and applicant needs to submit a copy of the same.**

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/Invalid Carriage”.

Name and designation of concerned DS/Director level officer

Copy to: Concerned Regional Transport Office/

Original Equipment Manufacturer (OEM)/Dealer

\*Note: Compliance of specification of the vehicle in accordance of notification issued by Ministry of Finance may be ensured.