

FREQUENTLY ASKED QUESTIONS (FAQs)

FAQs are intended to provide general information and guidance needed to avail the GST concession certificate. The contents must be read in conjunction with OMs/Office orders as issued from time to time. The contents are not intended to be applicable to specific/exceptional cases and no such claims may be made under it. Whenever any difference in interpretation of meaning and/or content of the facts stated here vis-à-vis the original OM/office order arises, the latter will be treated as final and binding.

1. [Who are eligible for this benefit?](#)

Any Orthopedic Physically handicapped person having permanent disability of 40% & above can apply for the benefit under the scheme as per the Notification of Ministry of Finance bearing No. 14/2019 – Integrated Tax Rate dated 30th September 2019 as amended time to time.

2. [Which type of vehicles can be purchased under this scheme?](#)

In Compliance to the Notification of Ministry of Finance dated 30th September 2019, Cars (automatic or manual) having length less than or equal to 4m and engine capacity of not more than 1200 cc (petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) or 1500 cc (diesel) qualify for purchase under this scheme.

3. [How much & which type of concessions can be availed on the strength of this GST certificate?](#)

As per Ministry of Finance Notification No. 14/2019 – Integrated Tax Rate dated 30th September 2019 and notification no. 1/2017-Compensation cess (Rate) dated 28th June 2017, concession of 10% on GST can be availed through this certificate and zero cess would be applicable. A person availing

this certificate will have to pay 18% GST & no cess instead of 28% GST & applicable cess on purchase of car.

4. [When to apply & how to apply?](#)

The applicant has to apply for the benefit before purchase of vehicle, GST refund after the vehicle is purchased would not be possible.

For applying the applicant has to visit the URL <https://dhigecs.heavyindustry.gov.in>

Here He/She can take help of user manual as a guide in filling the online application. After filling the application and uploading the required documents, he/she has to click on submit button and the application will be received by the department.

5. [Which documentation are required for applying?](#)

Copy of Aadhar, PAN, UDID(if available)/Disability Certificate and Self-declaration (legible documents) need to be uploaded on the portal while filling application.

6. [Does an applicant need to obtain a fresh medical certificate in a particular format for availing this benefit?](#)

A person having Unique Disability Id Card (UDID) (issued by Ministry of Social Justice and Empowerment, Govt. of India) or Disability certificate (issued by Central Govt./State Govt./District Govt. bearing the proper signature and seal of the issuing authority wherein their name and registration no. should be mentioned) do not need any other medical certificate.

However, if a person does not have either of the medical certificates as referred above, then duly-filled annexure B is required with signature and countersignature of orthopedic doctor and civil surgeon rank officers respectively with their seal indicating their name and registration no.

7. [What is the time taken in the process of getting the certificate?](#)

The certificate is issued within a month of receipt of the application complete in all respects.

8. [Is there any validity period of the certificate such issued?](#)

The certificate is valid for a period of 3 months from the date of issuance.

9. Where to complain in case car dealer or RTO do not honour GST certificate issued by DHI?

In Such case, the matter may be brought to the notice of Federation of Automobile Dealers Association of India (FADA) and Ministry of Road Transport & Highways respectively.

*10. What to do if the validity of certificate gets expired without the purchase being made?

During this COVID-19 Pandemic scenario, the government is providing the facility for validity extension of GST concession certificate. This extension is granted for a limited period and may be annulled at any time by the government. For seeking extension in validity period of issued GST concession certificate, following documents need to be sent / emailed (single pdf file) after expiry of existing certificate: -

1. **Application for seeking extension in validity period along with reason for non-utilization of GST concession certificate in details (on plain paper duly signed by the applicant).**
2. **Copy of GST concession certificate.**
3. **Letter from Dealer confirming non-delivery of vehicle.**

11. Can anyone request for change in GST concession certificate?

Request for change in GST concession certificate can be made only under these two circumstances:-

- a. **Closure of dealership**
- b. **Discontinuation of model/variant.**

Under no other circumstances, request for change will be entertained. No request for change will be entertained in case, incorrect details of dealer/RTO has been entered by applicant during submission of application.

For seeking change in GST concession certificate, following documents need to be sent / emailed (**single pdf file**) : -

1. **Application for seeking Change in Model/Dealer along with reason for change in details (on plain paper duly signed by the applicant).**
2. **Copy of GST concession certificate.**

3. **Letter from the Dealer confirming non-delivery of vehicle, supported by valid reason.**
4. **Details of the New Dealer (Name, Address, email id) / Model as desired (Length and engine capacity should be as per specifications stipulated in the guideline).**

NOTE: THIS IS A SYSTEM GENERATED CERTIFICATE. CERTIFICATE ONCE ISSUED CAN NOT BE CHANGED, SO PLEASE FILL ALL THE ENTRIES CAREFULLY BEFORE SUBMISSION OF APPLICATION. PROVIDING CORRECT INFORMATION, INCLUDING DETAILS OF DEALER & RTO IS SOLE RESPONSIBILITY OF APPLICANT.
