

S/3/2022-PG-CELL COMP NO-24956

**Government of India
Ministry of Heavy Industries**

Notice

Subject: GST Concession on Purchase of Vehicles by Persons with Orthopaedic Physical Disability (PwOPD) – Clarification.

It is hereby informed that the Ministry of Finance, Department of Revenue (TRU), vide Office Memorandum dated 29.09.2025, has clarified the position regarding concessional GST rates and purchase of vehicles by Persons with Orthopaedic Physical Disability (PwOPD).

The Ministry of Finance has clarified that:

- i. These vehicles (<4000 mm and petrol (< 1200cc), Diesel (< 1500 cc) are already covered under entries at 534 and 535 of Schedule II of Notification No. 09/2025-C.T.R. dated 17.09.2025.
- ii. Vehicles for orthopaedically disabled persons are listed separately at S. No. 536 of Schedule II of the same Notification.
- iii. The applicable GST rate for such small car, whether purchased by general persons or by orthopaedically disabled person, is uniformly 18%.

Accordingly, the same rate of 18% GST for the above category of cars will now apply to all persons, including orthopaedically disabled persons. Hence, Ministry of Heavy Industries has decided to discontinue issuing GST concession Certificate for Orthopaedically Disabled Persons under the GST Exemption Certificate Scheme (GECS).

Ministry of Heavy Industries

Date: 8th October 2025


08/10/2025
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