

पत्र सं/0जी20-2019/0टी0एस0 192052 /

663 /वाणिज्य कर
कार्यालय-कमिश्नर, वाणिज्य कर,
उत्तर प्रदेश

(जी०एस०टी० अनुभाग)

लखनऊ:दिनांक 24 अक्टूबर, 2019

समस्त जोनल एडीशनल कमिश्नर ग्रेड-1,
एडीशनल कमिश्नर ग्रेड-2(वि०अनु०शा०),
ज्वाइन्ट कमिश्नर (कार्यपालक/वि०अनु०शा०),
वाणिज्य कर, उत्तर प्रदेश।

विषय:- शारीरिक रूप से दिव्यांग व्यक्तियों के लिए कारों पर रियायती जी0एस0टी0 के सम्बन्ध में संशोधित मसौदा दिशानिर्देश।

फिटमेंट कमेटी द्वारा शारीरिक रूप से दिव्यांग व्यक्तियों के लिए कारों पर रियायती जी0एस0टी0 के सम्बन्ध में संशोधित मसौदा के दिशानिर्देश जारी किये गये हैं ।

उक्त परिपत्र की छायाप्रति इस पत्र के साथ संलग्न कर इस अनुरोध के साथ प्रेषित है कि अपने अधीनस्थ अधिकारियों को अवगत कराते हुए अनुपालन कराना सुनिश्चित करें।

यह पत्र कमिश्नर, वाणिज्य कर, उत्तर प्रदेश के अनुमोदनोपरान्त जारी किया जा रहा है।
संलग्नक:-उपरोक्तानुसार।

भवदीय,

(अजीत कुमार शुक्ला)

एडीशनल कमिश्नर (विधि)

वाणिज्य कर, मुख्यालय ।

Draft Revised Guidelines for availing concessional GST in respect of cars for physically handicapped persons (to be issued by DHI)

All PwDs with orthopaedic physical disability ($\geq 40\%$ disability) would be eligible for this GST Concession, irrespective of the fact that the applicant drives the vehicle himself or otherwise. This concession can be availed only for the following motor vehicles, of length not exceeding 4000 mm, namely:-

- (i) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and
 - (ii) Diesel driven vehicles of engine capacity not exceeding 1500 cc
- At the time of applying, in addition to the basic information, applicant shall intimate the model of vehicle along with name and address of the dealer from where the vehicle will be purchased and the name and address of the RTO where the vehicle will be registered.
 - At the time of applying, applicant shall submit MCI numbers of the doctors providing the Medical Certificate and the Income Tax Return filed for the last three years. (This is required to avoid the possible misuse of GST concessions by unscrupulous persons).
 - Applicant will be required to give a self-certification that he has not availed the GST concession in the last 5 years and that he will not dispose of the cars with GST concession after purchase for a period of 5 years from the date of purchase
 - Based on above documents, the application form would be revised and on receipt of a completed application, certificate will be issued to the applicant with copy sent to respective dealer, OEM and RTO. Certificates issued would be valid for a period of three months from date of issue and the vehicle would have to be purchased within the three months period.
 - Car Dealers would be required to stamp the invoice of all such cars purchased with GST benefit with hologram symbol of 'To be registered as Adapted vehicle'.
 - 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. MORTH would issue the instructions in this regard

- Applicant would inform the purchase and inform the Registration number of vehicle and the category under which it has been registered. This has to be done within a period of 30 days from the date of issue of the Certificate.
- MORTH would provide the access of e-vahan portal to DHI in order to view/reconcile the data of vehicles purchased with GST benefit.
- DHI after processing would approve the application and issue the certificate, with copies to respective dealer, OEM and RTO.
- Data of vehicles purchased with certificates would be verified with the MORTH data.
- The whole process of applying and issuance of certificate would be made online as soon as possible and an online portal would be developed, with mobile, email and aadhar based authentication. In online application, applicant will close the application after filling in the details subsequent to purchase of vehicle.

DRAFT

Annexure A

Application format for issuance of certificate in respect of orthopedically handicapped person for purpose of GST as per Notification No -- 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/OEM name b) Model c) variant (Petrol/diesel/electric)	:	
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	Annual Income as per ITR of Last three years (Copies to be enclosed)	:	(i) (ii) (iii)

14	Photograph	:	
15	Signature of the applicant	:	

Length of the Car should not exceed 4 Metres

DRAFT

Format of Medical Certificate

1	Name of the applicant	
2	Photograph- Passport size	
3.a	Nature of Orthopedic impairment & duration	
3.b	Cause of orthopedic impairment	
3.c	Percentage of Orthopedic 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 orthopedic physically disabled person with orthopedic disability of \geq 40%.

Signature
Rubber stamp of signatory indicating Name
Designation, Registration No & Official address

Countersignature of civil surgeon alongwith registration no.
(or equivalent rank of a Government Hospital)

OR Alternatively

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

Annexure C

SELF-DECLARATION

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

Signature

DRAFT