GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
RAJYA SABHA
UNSTARRED QUESTION NO -1029
ANSWERED ON – 28.07.2026

GST rates on assistive devices and technologies used by PWDs

1029 **Shri R. Girirajan**:

Will the Minister of **Finance** be pleased to state:

(a) whether the Ministry has received any representations or recommendations from disability rights organizations, the Department of Empowerment of Persons with Disabilities, or other stakeholders requesting GST exemption on such essential aids, if so, the details thereof;
(b) the details of the current Goods and Services Tax (GST) rates applicable to assistive devices and technologies used by Persons with Disabilities (PWDs), including wheelchairs, tricycles, three-wheeler scooters, prosthetics, hearing aids, batteries, Braille printers, screen readers, mobility aids and accessible communication technologies; and
(c) whether the Ministry proposes to rationalize or eliminate these taxes, if so, the details thereof?

ANSWER

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)

Part (a): Yes, representations have been received from various stakeholders seeking GST exemption on assistive devices and technologies used by persons with disabilities (PWDs).

Part (b): Most assistive devices and technologies used by PWDs (enclosed as annexure) already attract a concessional GST rate of 5% under Schedule I to Notification No. 09/2025-Central Tax (Rate) dated 17.09.2025. Further, hearing aids are exempt from GST under Notification No. 10/2025-Central Tax (Rate) dated 17.09.2025.

Part (c): GST rates and exemptions are prescribed based on the recommendations of the GST Council, which is a constitutional body comprising representatives of the Centre and the States/UTs.

In its 56th meeting held on 03.09.2025, the GST Council undertook comprehensive rationalization of GST rates. Pursuant thereto, GST on prosthetic and orthopaedic appliances, artificial parts of the body and other appliances under heading 9021 was reduced from 12% to 5%. Hearing aids and parts for their manufacture continue to be exempt, while the concessional rate of 5% on specified assistive devices and technologies used by PWDs was also retained.

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ANNEXURE

Refer to reply of part (a) of the Rajya Sabha Unstarred Question No. 1029 for answer on 28-07-2026

List of assistive devices and technologies used by PWDs attracting concessional GST rate of 5%

(A) Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens

(B) (1) Braille writers and braille writing instruments

(2) Hand writing equipment Braille Frames, Slates, Writing Guides, Script Writing Guides, Styli, Braille Erasers

(3) Canes, Electronic aids like the Sonic Guide

(4) Optical, Environmental Sensors

(5) Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or Braille calculator

(6) Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Compasses and Spar Wheels

(7) Electronic measuring equipment, such as calipers, micrometers, comparators, gauges, gauge blocks Levels, Rules, Rulers and Yardsticks

(8) Drafting, Drawing aids, tactile displays

(9) Specially adapted clocks and watches

(C) (1) Wheel chairs falling under heading No. 87.13 of the First Schedule

(2) Retro fitment kits for vehicles used by the disabled

(D) Artificial electronic larynx and spares thereof

(E) Artificial electronic ear (Cochlear implant)

(F) (1) Talking books (in the form of cassettes, discs or other sound reproductions) and large-print books, braille embossers, talking calculators, talking thermometers

(2) Equipment for the mechanical or the computerized production of braille and recorded material such as braille computer terminals and displays, electronic braille, transfer and pressing machines and stereo typing machines

(3) Braille paper

(4) All tangible appliances including articles, instruments, apparatus, specially designed for use by the blind

(5) Aids for improving mobility of the blind such as electronic orientation and obstacle detection appliance and white canes

(6) Technical aids for education, rehabilitation, vocational training and employment of the blind such as Braille typewriters, braille watches, teaching and learning aids, games and other instruments and vocational aids specifically adapted for use of the blind

(7) Assistive listening devices, audiometers

(8) External catheters, special jelly cushions to prevent bed sores, stair lift, urine collection bags

(9) Instruments and implants for severely physically handicapped patients and joints replacement and spinal instruments and implants including bone cement.