GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA
UNSTARRED QUESTION NO. 2394

TO BE ANSWERED ON MONDAY, AUGUST 03, 2026/SHRAVANA 12, 1948 (SAKA)

GST Rebates for Assistive Devices for Persons with Disabilities

2394. Shri Asaduddin Owaisi:

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

(a) whether the Goods and Services Tax (GST) regime provides any benefits and exemptions for products related to assistive devices for persons with disabilities, if so, the details thereof;

(b) the details of the tax exemptions and deductions for Persons with Disabilities (PWDs) to provide financial relief to persons with disabilities and their families in the new Income Tax regime;

(c) the details of the schemes to introduce financial incentives for private insurance companies to provide health insurance to persons with disabilities; and

(d) the details of GST collection received on disability services and products by the GST Council during the last five years, State-wise and disability-wise?

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

(a): Yes, most specified assistive devices, rehabilitation aids and other goods for Persons with Disabilities (PWDs) attract a concessional GST rate of 5% (list enclosed as Annexure-I), while certain specified goods are exempt from GST. Further, certain services relating to rehabilitation, treatment and care of PWDs are also exempt from GST, subject to the prescribed conditions in the relevant notification.

(b): The details of tax exemptions and deductions for PWDs under the new Income Tax regime are enclosed at Annexure-II.

(c): The Insurance Regulatory and Development Authority of India (IRDAI) has not introduced any scheme providing financial incentives to private insurance companies for offering health insurance coverage to persons with disabilities. However, it has mandated all general and health insurers to offer at least one health insurance product each for persons with disabilities, in accordance with the model product for persons with disabilities notified vide Circular No. IRDAI/HLT/ClR/MlSC/58/2/2023 dated 27.02.2023.

(d): The details of GST collection received on disability services and products, in the manner sought, is not maintained separately.

ANNEXURE-I

Refer to reply to part (a) of Lok Sabha Unstarred Question No. 2394 for answer on 03.08.2026

- 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.
  - (G) Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.
  - (H) Parts and accessories of carriages for disabled persons.
  - (I) Parts of crutches, wheelchairs, walking frames, tricycles, Braillers and artificial limbs.
  - (J) Walking sticks including seat-sticks.
  - (K) Corrective spectacles, including goggles for correcting vision.
- List of assistive devices and technologies used by PWDs attracting concessional GST rate of 5%
  - (L) Hearing aids.
  - (M) Parts for manufacture of hearing aids.

ANNEXURE-II

Refer to reply to part (b) of Lok Sabha Unstarred Question No. 2394 for answer on 03.08.2026

Details of tax exemptions and deductions under the new Income Tax regime

The new tax regime under section 202 of the Income-tax Act, 2025 (the Act) is designed to provide substantial tax relief and simplified compliance through lower slab rates, higher standard deductions, and generous tax rebates. The general benefits available under the new tax regime, including to persons with disabilities, are as follows:

1. Simplified Tax Slabs and Lower Rates

Income	**Rate**
Up to ₹4,00,000	Nil
₹4,00,001 to ₹8,00,000	5%
₹8,00,001 to ₹12,00,000	10%
₹12,00,001 to ₹16,00,000	15%
₹16,00,001 to ₹20,00,000	20%
₹20,00,001 to ₹24,00,000	25%
Above ₹24,00,000	30%

2. Tax-Free Income up to ₹12,00,000 via Enhanced Rebate

Under Section 156(2), resident individuals opting for the new tax regime receive an exceptionally high tax rebate. Marginal relief is also provided if the income slightly exceeds ₹12,00,000.

3. Increased Standard Deduction for Salaried Taxpayers

Salaried individuals under the new regime benefit from a higher standard deduction of ₹75,000 (or the amount of salary, whichever is less).

4. Higher Standard Deduction on Family Pension

The deduction is one-third of the family pension received or ₹25,000, whichever is less.

Benefits available under the new tax regime specifically for people with disabilities

1. Exemption of Armed Forces Disability Pension (Schedule III, Sl. No. 38A):

Disability pension received by a former member of the armed forces or paramilitary forces of the Union who was invalided out due to service-attributable or service-aggravated bodily disability is fully exempt from tax.

2. Exclusion from Clubbing:

Under the Act, a minor child's income is clubbed with the income of the parent who earns more. However, if the minor child is suffering from a disability of the nature specified in Section 154, their income is excluded from clubbing and is assessed separately as per provisions under Section 99(1)(c)(iii).