

No. 12(42)/2012-AEI(12455)  
Government of India  
Ministry of Heavy Industry and Public Enterprises  
AEI Section

Udyog Bhavan, New Delhi

Dated 25th March, 2020

*21st April*

**OFFICE MEMORANDUM**

**Subject: Amendments to the Guidelines dated 24th October 2019 for issue of GST concession certificate for purchase of vehicle by persons with orthopedic physical disability**

As a step towards ease of living, the Government has further simplified the documentary requirements for the application prescribed for seeking GST concession certificate by the persons with orthopedic physical disability.

Accordingly, the guidelines issued earlier vide Order of even number dated 24.10.2019 has been partially modified as under:

(i) Applicants already having a Unique Disability Card issued by Gol / Disability card issued by State Govt./District Authority, wherein the nature and percentage of disability is clearly specified, are not required to furnish Medical Certificate stipulated in Annexure 'B' of the Application.

(ii) Applicants are not required to furnish their Income Tax return.

2. This issues with the approval of Hon'ble M(HI&PE).



(Simmi Narnaulia)

Under Secretary(AEI)

To  
MoF  
MoRTH

DEPD

CBIC

All state Governments

Hum Honge Kamyab Foundation

SIAM

**Application format for issuance of certificate in respect of orthopedic physically handicapped person for purpose of availing concession on GST compensation -- 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. c. Aadhar No. (copy to be attached)	
9	Residential Address with PIN Code	
10	Details of the car to be purchased# # a) Company/Original Equipment manufacturer (OEM) name b) Model of Vehicle c) Length & Engine Capacity of Car d)variant (Petrol/diesel/PNG/CNG)	
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	Photograph	
14	Signature of the applicant	

# Specification of the vehicle to be purchased are given in para 2 of the Order No. 12/42/2015 - AEI (12455) Dated 24<sup>th</sup> October 2019.

**Format of Medical Details/ Certificate**

1	Name of the applicant	
2	Photograph- Passport size	
3.a	Nature, cause & duration of Orthopedic physical impairment	
3.b	Percentage of Orthopedic physical impairment (in words & in figures)	
3.c	Whether permanent in nature	
4	Do you have a Unique Disability card issued by Govt. of India/Disability Card issued by State Govt/District Authority wherein the nature and percentage of disability is clearly specified <b>If yes, please attach</b>	
5	If no, please get this certificate duly signed/countersigned as below:  Name and registration no. of the doctor signing the medical certificate and /or 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 physically disabled person with orthopedic disability of  $\geq 40\%$ .

**Signature, Rubber stamp of signatory indicating his name, Designation, Registration/MCI no. and official address.**

**Countersignature of Civil Surgeon along with Registration/ Medical Council of India (MCI) No. (or equivalent rank of a Government Hospital)**

OR Alternatively

**Signature of members of a designated Medical Board of Government Hospital, issuing disability certificate along with Registration/ Medical Council of India (MCI) No.**

I hereby certify that all the information furnished by me in obtaining the GST concession certificate is correct & if at any stage it is found to be incorrect I will be liable to return the benefit availed and also for civil & criminal proceedings for suppression of facts.

**(Signature of applicant)**

**NOTE: The signatures of doctors are not required, as mentioned above, in case the applicant has a Unique disability card/Disability card issued by State Govt/District Authority wherein the nature and percentage of disability is clearly specified and applicant needs to submit a copy of the same.**

Annexure C

**SELF-DECLARATION (To be given on plain paper)**

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

Signature

Place:

Date:

**Format of GST certificate**

**TO WHOMSOEVER IT MAY CONCERN**

In pursuance of the Ministry of Finance Notification on GST/Cess compensation, this certificate is issued to Shri/Smt./Ms.\_\_\_\_\_ (name of the applicant) having Aadhar no. (xxxx xxxx xxxx), a person with Orthopedic physical disability of  $\geq 40\%$  for purchasing\_\_\_\_\_ (name, brand & variant of car\*) for availing GST Concession on purchase of motor vehicle.

2. This certificate is valid for a period of 3 months from the date of issue.

3. The above mentioned vehicle purchased in accordance with above notification is to be registered mandatorily as “Adapted Vehicle/Invalid Carriage”.

Name and designation of concerned DS/Director level officer

Copy to: Concerned Regional Transport Office/

Original Equipment Manufacturer (OEM)/Dealer

\*Note: Compliance of specification of the vehicle in accordance of notification issued by Ministry of Finance may be ensured.