



न्यायालय मुख्य आयुक्त दिव्यांगजन

COURT OF THE CHIEF COMMISSIONER FOR PERSONS WITH DISABILITIES (DIVYANGJAN)
दिव्यांगजन सशक्तिकरण विभाग/Department of Empowerment of Persons with Disabilities (Divyangjan)
सामाजिक न्याय और अधिकारिता मंत्रालय/Ministry of Social Justice & Empowerment
भारत सरकार/Government of India

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Case No. 14732/1141/2023

In the matter of —

Mr Dev Suman Mohanpuria

... Complainant

Versus

(1) The Secretary
Ministry of Heavy Industry
(AEI Section)

... Respondent No.1

(2) The Secretary
Ministry of Road Transport and Highways... **Respondent No.2**

(3) The Chairman,
National Highways Authority of India **... Respondent No.3**

1. Gist of the Complaint:

1.1 Mr Dev Suman Mohanpuria, a person with 70% locomotor disability (One Leg), filed a complaint dated 19.12.2023 regarding the denial of GST exemption and exemption from toll tax.

1.2 The Complainant submitted that he had applied for a GST Exemption Certificate for the purchase of a new car due to the challenging period with both his father and wife who were facing deteriorating health conditions, and due to his family responsibilities and various constraints, getting taxis or autos was not feasible. He also booked a new car with M/s Deep Hyundai. But due to the delay in the delivery of the GST Exemption Certificate, he canceled the booking and rebooked a new car with M/s Triumph Auto Cars Pvt. Ltd., Janakpuri, New Delhi

(Triumph Hyundai) on 12.06.2022 and received the delivery of the car on 18.06.2022 without taking GST Exemption. He received the GST Exemption Certificate on 17.06.2022. Now, the Complainant is claiming for GST Refund, Insurance Refund, and Toll Tax Rebate.

2. Notice issued to the Respondents:

The matter was taken up with the aforementioned respondent and a notice dated 28.12.2023 was issued to them for forwarding their comments within the statutory time limit.

3. Reply filed by the Respondent No.1:

Respondent No. 1 issued an Office Memorandum dated 17.01.2024 to the Department of Revenue and to this Court stating inter-alia that the GST Concession Certificate was issued on 17.06.2022, but the Complainant purchased the vehicle on 16.06.2022 without receiving the GST Concession Certificate. Therefore, he had to pay the entire amount without any concession in GST i.e. he had to pay 28% GST instead of 18% concessional rate of GST. Since the Department of Revenue is the nodal ministry for GST matters, Respondent No.1 requested them to take necessary action in this regard.

4. Reply filed by the Respondent No.2:

No reply was received from the Respondent No.2 – Ministry of Road Transport & Highways.

5. Reply filed by the Respondent No.3:

Respondent No.3 vide reply dated 04.03.2024 submitted that the subject of GST Refund, Insurance refund is beyond their purview. The Complainant had not applied for exempted FASTag. Further, the exempted FASTags are issued to the persons covered in Rule 11 Sub Rule b (i) of the National Highways Fee (Determination of Rates and Collection) Rules, 2008 as amended in line with the SoP issued by the MoRTH. Rule 11 clause (e) reads as under:

"11. (e) No fee shall be levied and collected from a mechanical vehicle specially designed and constructed for use of a person suffering from some physical defect or disability."

6. Rejoinder filed by the Complainant:

In his rejoinder dated 14.03.2024, the Complainant inter-alia submitted that since he holds a valid driving license since 1995 and has been driving vehicles without any modifications and without any difficulties, he never felt the necessity for a '*specially designed and constructed*' vehicle tailored for individuals with disabilities; and he did not acquire to get his vehicle registered with the ownership type as "DIVYANGJAN" under the Motor Vehicle Act.

7. Hearing (I):

A hearing was conducted on **04.02.2025 in hybrid mode** (offline/online through video conferencing). The following parties/representatives were present during the hearing:

Sl. No.	Name of the parties/Representatives	Mode of Presence
From Complainant:		
1.	Mr Dev Suman Mohanpuria, Complainant	Physical
2.	Advocate Sanjay Rana	Physical
3.	Advocate Abhishek	Physical
From Respondent No.1:		
1.	None appeared	---
From Respondent No.2:		
1.	Mr. Shantanu Bhattacharji, Under Secretary (Toll)	Online
From Respondent No.3:		
1.	Mr S. Nag, General Manager (CO)	Online

8. Observations & Recommendations:

8.1 Both parties were heard.

8.2 From the facts submitted and the documents available on file, it is apparent that the Complainant purchased the car without following the procedures as laid down in Order No. 12 (42)/2015-AEI dated 24.10.2019 issued by the Ministry of Heavy Industries and Public Enterprises. Hence, the Complainant could not establish a case of denial of GST exemption. However, the Complainant can avail of other extended benefits subject to a change of the ownership type of vehicle as "DIVYANGJAN" as per the Circular/Letter No. RT-11036/57/2020-MVL dated

03.02.2023 issued by the Ministry of Road Transport and Highways to (1) The Principal Secretaries/Secretaries (Transport) of all States/UTs; and (2) The Transport Commissioners of all the States/UTs. For a change of ownership type as "DIVYANGJAN", the Complainant may approach the concerned RTO where his vehicle is registered.

8.3 No further interference is warranted in this matter and the case is accordingly disposed of.


06/06/2025

(S. Govindaraj)

Commissioner for Persons with Disabilities