



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.CCPD/14335/1092/2023

In the matter of —

Shri Rajat Sharma

...Complainant

Versus

The Secretary,
Department of Heavy Industry,
Ministry of Heavy Industries and Public Enterprises
New Delhi

...Respondent

1. Hearing:

1.1 A hearing in hybrid mode was conducted on 18.11.2025. The following parties/representatives were present during the hearing:

S. No.	Name and designation of the Attendees	On behalf of	Mode of Attendance
1.	Shri Rajat Sharma	Complainant	Online
2.	Shri Ajay Kumar - Dept. of Heavy Industries	Respondent	Online

2. Record of Proceedings:

2.1 The Complainant submitted that in a similar matter, the Madurai Bench of the Madras High Court had directed the Ministry of Heavy Industries to take steps to process an application for GST exemption in respect of a blind person.

2.2 The Respondent submitted that their decision on rebate or exemption from the GST is based on the policy of the Department of Revenue, Ministry of Finance. He also submitted that with the recent reforms in the GST rates, the rebate being allowed hitherto to persons with locomotor disability has become infructuous. Accordingly, the ministry has decided to discontinue with the practice issuing the Concession Letters. An order to this effect has been issued on 08th October, 2025. In reply to a query whether persons with one arm or one leg affected, who don't need any adaptation to drive an automatic vehicle, were also getting the concession thus far, the Respondent replied in affirmative.

2.3 The Court observed that the matter raised in the instant case relates to a commercial policy decision of the government. It also noted that the same has been the subject matter of cases under consideration and adjudicated by several high courts, including the Bombay High Court, the Delhi High Court and the Madras High Court. As such, it may not be appropriate for this Court to intervene.

2.3 However, the Respondent couldn't readily share the citation of sub-judice matters, nor could they satisfy this Court with production of any policy letter from the Ministry of Finance to establish that the restriction of the concession/exemption was a decision of that ministry. Also, they could not cite any cogent reason for such differential treatment among persons with different types of disabilities.

2.4 Accordingly, the Respondent is advised to submit a written response within 15 days clarifying the above observations and the steps taken in respect of pending or old cases of persons with disabilities following changes in GST rates, so as to enable the Court to assess the situation for a final decision in the matter.

3. This is issued with the approval of the Commissioner for Persons with Disabilities.

(P.P. Ambashta)
Dy. Chief Commissioner