सत्यमेव जयते
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
5वाँ तल, एन.आई.एस.डी. भवन, जी-2, सेक्टर-10, द्वारका, नई दिल्ली-110075; दूरभाष : (011) 20892364
5th Floor, N.I.S.D. Bhawan, G-2, Sector-10, Dwarka, New Delhi-110075; Tel.: (011) 20892364
Email: ccpd@nic.in; Website: www.ccdisabilities.nic.in

Case No: CCPD-AD-0118/2026

In the Matter of

Complainant

Shri Purushotham Chinnapillai

Versus

Respondent(s)

The Secretary, Ministry of Heavy Industry

1. Background of the Case

1.1 The Complainant, Shri Purushothaman Chinnapillai, a person with 40% locomotor disability, submitted a grievance dated 07.07.2026 and contested that the discontinuation of GST concession certificates for the purchase of cars by persons with disabilities since October 2025 has adversely affected the PwD community. He stated that a car is essential for his daily commute and livelihood and that he has obtained a medical fitness certificate to drive a light motor vehicle with automatic transmission. He requested restoration of the GST concession for persons with disabilities, reduction of the GST rate on cars for the PwD community, and intervention with the concerned Central Government authorities in this regard.

2. Notice of Admissibility

2.1 A Notice dated 05.08.2026 under sections 75 & 77 of the Rights of Persons with Disabilities Act, 2016 (RPwD Act, 2016) was issued to the above-mentioned respondent for a hearing on 07.08.2026 in Hybrid mode to determine the admissibility of the case and find out if this can be resolved without a quasi-judicial intervention of this Court.

2.2 The Respondent, the Ministry of Heavy Industries (MHI), in response dated 05.08.2026, clarified that it has discontinued issuing GST concession certificates to persons with orthopaedic physical disabilities because such certificates are no longer required. Following recommendations from the 56th GST Council meeting and subsequent notifications issued by the Department of Revenue in September 2025, the general GST rate for all small cars was reduced from 28% to 18%, making the 18% rate uniformly applicable to both the general public and persons with disabilities. Consequently, MHI issued a notice on October 8, 2025, ending the issuance of these certificates and reiterated that all policies regarding GST rates, exemptions, and concessions fall exclusively under the jurisdiction of the Department of Revenue, Ministry of Finance.

3. Hearing

3.1. A preliminary hearing was conducted on 07.08.2026 wherein the following parties/representatives were present:

Sl. No.	**Name of the Parties / Representatives**	**On Behalf of**
1.	Shri R S Meena, Under Secretary	Respondent

3.2 No representatives on behalf of the Complainant were present during the proceedings.

4. Record of Proceedings

4.1 The Respondent submitted that its formal written reply dated 05.08.2026 had already been placed on record and a copy served upon the Complainant. It was further submitted that matters concerning the prescription of GST rates, exemptions, and concessions fall within the exclusive policy domain of the Department of Revenue, Ministry of Finance, on the recommendations of the GST Council, and not under the purview of the Ministry of Heavy Industries.

4.2 The Complainant remained absent during the proceedings. Upon hearing the Respondent's submissions, the Court observed that policy decisions regarding GST concessions and rates do not fall within the administrative jurisdiction of the Ministry of Heavy Industries. The Court further observed that a tax concession is a privilege rather than an enforceable right, and the Complainant may approach the GST Council directly for such relief. The Court recommended that the Complainant be granted three (3) days to submit a response to the Respondent’s reply, failing which the matter shall stand disposed of.

5. Rejoinder

5.1 The Complainant remained absent during the proceedings, and no rejoinder has been submitted by the Complainant in response to the written reply filed by the Respondent which was forwarded vide email dated 07.08.2026 from this Court.

6. Observation and Recommendation:

6.1 Upon reviewing the facts of the case and the available records,The Court observed that the subject matter of the present grievance falls beyond the administrative purview and jurisdiction of the Respondent Ministry. It is further observed that fiscal concessions and tax exemptions are matter of policy and privilege extended by the competent authority, rather than a vested or legally enforceable right.

6.2 After considering the submissions from both parties and Respondent's reply dated 05.08.2026, the Court has determined that no further intervention is necessary.

7. Accordingly, the case is disposed of.

Digitally signed by
S Govindaraj
Date: 21-08-2026
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(S. Govindaraj)
Commissioner for Persons with Disabilities