

(b) if so, the details thereof; and

(c) whether it would be done and declared by Government?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SHIV PRATAP SHUKLA): (a) No Sir.

(b) and (c) Based on the recommendations of the GST Council, finished mat (falling under Chapter heading 4601) of vegetable material and the vegetable material from which it is made, have been kept at lowest GST rate slab of 5%. Further, the small suppliers will be eligible for threshold exemption of ₹ 20 lakhs. Also, concessional rate of 1% GST on turnover is prescribed where aggregate turnover in preceding financial year is up to ₹ 1 crore, under composition scheme.

#### **Duties and taxes levied on tobacco products**

1479. PROF. M. V. RAJEEV GOWDA: Will the Minister of FINANCE be pleased to state:

(a) whether different components of E-cigarettes or Electronic Nicotine Delivery Systems (ENDS) are subject to different import duties;

(b) if so, the details thereof;

(c) whether bidis despite being taxed under the 28 per cent GST slab, are exempt from any cesses being levied on it; and

(d) if so, the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SHIV PRATAP SHUKLA): (a) and (b) The specific components of ENDS attract 18% GST and 7.5% BCD Ancillary/general components of ENDS are subject to tax as applicable to respective heading in the tariff under which such goods are classified.

(c) and (d) Bidis attracts highest GST rate of 28%. However, The GST Council did not recommend imposition of Compensation Cess on Bidi.

#### **Lateral entry of domain experts in PSBs**

1480. SHRI NARAYAN LAL PANCHARIYA: Will the Minister of FINANCE be pleased to state:

(a) whether Government has made any policy for lateral entry of domain experts in Public Sector Banks;

(b) if so, the details thereof and if not, the reasons therefor;