

1	2	3	4	5
23.	Madhya Pradesh	5,054	11,424	5,648
24.	Gujarat	6,305	11,496	5,081
25.	Daman and Diu	16	120	31
26.	Dadra and Nagar Haveli	78	151	75
27.	Maharashtra	14,480	28,899	11,854
29.	Karnataka	9,610	19,475	9,165
30.	Goa	545	1,109	445
31.	Lakshadweep	3	11	10
32.	Kerala	6,801	12,849	5,913
33.	Tamil Nadu	8,707	17,268	8,244
34.	Puducherry	273	552	214
35.	Andaman and Nicobar Islands	71	195	100
36.	Telangana	6,534	12,788	6,012
37.	Andhra Pradesh	5,750	11,849	5,835
GRAND TOTAL		115642	239948	112380

**GST on cycle**

†1643. CH. SUKHRAM SINGH YADAV:

SHRIMATI CHHAYA VERMA:

Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that there is a levy of 12 per cent GST on cycle which is a pollution-free means of transport for a common man whereas GST rate in 5 per cent on battery-powered vehicles;

(b) whether Government proposes to do away with the current GST rate being charged for cycles, a means of transport for the common man so that it can promote the use of cycles; and

†Original notice of the question was received in Hindi.

(c) the details of the GST rate which is being levied on the equipments and vehicles which are used in tractors and for agricultural work?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ANURAG SINGH THAKUR): (a) All electric vehicles, including e-bicycles, attract GST at the rate of 5%. Other bicycles attract GST at the rate of 12%.

(c) The details of the GST rate, being levied on the equipments and vehicles used in agricultural work are as under:

(b) There is no such proposal at the present.

Sl. No.	Items for agricultural use	GST Rate
1.	Tractors	12%
2.	Self-loading or self-unloading trailers for agricultural purposes	12%
3.	Disc ploughs, tractor ploughs, disc harrows, cultivators, weeders	12%
4.	Machinery for cleaning, sorting, grading, or milling of agricultural produce	5%
5.	Sprinklers, drip irrigation systems, and their parts	12%
6.	Agricultural, horticultural or forestry machinery for soil preparation or cultivation, harvesting or threshing machinery	12%

#### **Simplification of process for start-ups**

1644. SHRI S. MUTHUKARUPPAN: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that Government simplified the process for start-ups seeking exemption from angel tax notices by eliminating the need for a certification from an inter-Ministerial body;

(b) if so, the details thereof;

(c) whether it is also a fact that the move seeks to ease concerns raised by start-ups about tax officials questioning the share premium received at the time of raising capital through the sale of new shares; and