

(c) The GST Council has recommended special dispensation for North Eastern and Hill States as regards registration, threshold and composition limits in GST as under:-

- (i) For a dealer, engaged exclusively in supply of goods the threshold limit for registration in general is Rs 40 lakhs of aggregate turnover in a financial year. However, in the States of Manipur, Mizoram, Nagaland and Tripura this threshold limit is ₹ 20 lakhs.
- (ii) In any other case, the registration threshold in general is ₹ 20 lakhs of aggregate turnover in a financial year. However, for Hill states namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand, the threshold limit is ₹ 10 lakhs of aggregate turnover in a financial year.
- (iii) As regards composition scheme, for the States of Arunachal Pradesh, Meghalaya, Manipur, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand, the threshold limit of aggregate turnover in a financial year for availing Composition Scheme under Section 10 (1) of CGST Act, 2017, is ₹ 75 lakhs whereas for all other States the said limit is ₹ 1.5 crores.

#### **GST on healthcare products used in treatment of COVID-19**

230. SHRI BINOY VISWAM: Will the Minister of FINANCE be pleased to state:

(a) the total GST collection on healthcare products such as ventilators, masks, sanitisers, PPE, testing kits, etc. that are used in the treatment or prevention of COVID-19; and

(b) whether Government has considered reducing the GST on healthcare products used in the treatment and prevention of COVID-19?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ANURAG SINGH THAKUR): (a) A GST taxpayer does not furnish end use wise item details in his returns. Hence, such data is not maintained.

(b) The GST rates are fixed on the recommendations of the GST Council. At present, there is no such recommendation from the GST Council for reducing GST rates on healthcare products used in the treatment and prevention of COVID-19. In general, health care products attract lower GST rates of 5% / 12%.