GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
RAJYA SABHA
UNSTARRED QUESTION NO-1648
ANSWERED ON – 03.08.2021

EXCLUDING SMALL ICE CREAM MANUFACTURERS FROM COMPOSITION SCHEME

1648. Shri Dhiraj Prasad Sahu

Will the Minister of **FINANCE** be pleased to state:-

(a) whether Government has taken cognizance of judgment of Delhi High Court which has directed GST Council to reconsider decision to exclude small ice cream manufacturers from Composition Scheme in Small Ice Cream Manufacturers Welfare Association v. Union of India;
(b) whether the judgement of the High Court had to be complied within 90 days;
(c) if so, the steps taken to comply with the directions of High Court even though 90 days have already passed; and
(d) whether GST Council has reconsidered and taken steps to include small ice cream manufacturers in Composition Scheme, if so, the details thereof?

ANSWER

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)

(a), (b) and (c) As directed by the Hon'ble High Court vide order dated 09.02.2021, an agenda was placed before the GST Council for its consideration in the 43rd meeting of the Council held on 28.05.2021, the earliest meeting of the Council after the receipt of the Court's direction.

(d) GST Council has not recommended for inclusion of ice cream in the composition scheme.

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