

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
RAJYA SABHA
UNSTARRED QUESTION NO-1038
ANSWERED ON – 26.07.2022

HEALTH CARE SERVICES UNDER GST

1038. SHRI SUSHIL KUMAR GUPTA:

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

- (a) whether it is a fact that for the first time in the country, health care services have been brought under the ambit of GST; and
(b) if so, whether the Ministry of Health and Family Welfare will take up this issue with the Ministry of Finance so that people are not overburdened with already heavy expenses in hospitals?

ANSWER

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

(a) & (b): Health care services are exempt from GST. On the recommendations of GST Council, with effect from 18.07.2022, GST at the nominal rate of 5% has been levied only on the amount charged by a hospital for a room, when the charge exceeds Rs. 5000 per day for a person. GST will however not be applicable on charges for Intensive Care Unit (ICU)/Critical Care Unit (CCU) etc., irrespective of the amount. Further, hospital rooms, having charges upto Rs 5000 per day for a person, continue to remain exempt from GST, and, therefore, there is no impact on the common man using such hospital rooms.
