IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION /O.O.C.J.

A.S. WRIT PETITION NO.2212 OF 2025

Kuldipak Rajesh Prashad ...Petitioner
Versus
The Union of India and Ors. ...Respondents

WITH
O.S. WRIT PETITION NO.1228 OF 2024

Mahesh Shantilal Umrania ...Petitioners
Versus
Union of India and Ors. ...Respondents

Mr. Rishit Vimadalal a/w Ms. Heena Thalesan, Ms. Isha Thakkur, Ms. Chinmayi Chatterjee, Mr. Puneet Agarwal and Mr. Jaisal Baath i/b Vimadalal & Co., for the Petitioner in WP/2212/2025.

Mr. Rui Rodrigues a/w Mr. Jitendra Mishra, Ms. Gargi Warunjikar and Mr. Ashutosh Mishra for the Respondent Nos.1 to 4 in WP/2212/2025.

Mr. P. P. Kakade, Addl.G.P. a/w Mr. R. S. Pawar, A.G.P. for the Respondent No.5-State in WP/2212/2025.

Mr. Jitendra B. Mishra a/w Ms. Niyati Nihar Mankad, Mr. Ashutosh Mishra and Mr. Rupesh Dubey for the Respondent No.6 in WP/2212/2025.

Mr. S. V. Chougule i/b Mr. S. S. Borulkar for the Petitioner in WP/1228/2024.

Ms. Shruti Vyas, Senior Panel Counsel a/w Mr. Ashutosh Mishra for the Respondent No.1-U.O.I in WP/1228/2024.

Ms. Sheetal Malvankar for the Respondent No.5 in WP/1228/2024.

CORAM : REVATI MOHITE DERE &
DR. NEELA GOKHALE, JJ.

DATE : 15th JULY 2025

<u>P.C.</u> :

1. Mr. Jitendra Mishra, has tendered the extract of the Minutes of the GST Council Meetings that took place i.e. 47th GST Council Meeting and 52nd GST Council Meeting. The said Minutes are taken on record.

2. Serial No.74 of the Agenda for 47th GST Council Meeting, Volume 2 reads thus:-

Sr. No.	Description/HSN	Present GST rate	Requested GST rate	Comments
74.	GST Concession on Motor Vehicles purchased by all categories of Divyangjan [8703]	18%	The Committee recommends that GST concession certificate for purchase of motor vehicle as available presently	1. Presently the GST concession for purchase of vehicles is available only to orthopedically disabled persons. 2. The present request is for

			for persons with orthopaedic disability and their kith and kin should be extended to all categories of persons with benchmark disabilities mentioned in RPwD Act, 2016 and their kith and kin.	extending the benefits for GST concession certificate to deserving categories of Divyangjan included under Rights of Persons with Disabilities Act, 2016 for the purpose of motor vehicle as available to orthopedically disabled. 3. Fitment Committee examined the issue. It is felt that while there is merit in the proposal. GST rate tweaking may not be an appropriate method of relief as GST rate structure revision based on end use creates distortion. The concession rate for orthopedically disabled person has been continued from pre-GST regime. 4. Fitment Committee is of the view that benefit/concession to Divyangen on purchase of vehicle should be in the form of reimbursement of GST already paid, which should be done through direct transfer through the budgetary route by the DEPwD. Once a decision is taken to implement the

				scheme by DEPWD, through direct transfers, it for the DEPwD to decide as to which category of PwDs need to be covered under the scheme.

3. Considering what is stated in serial No.74 comments column, serial No.4 i.e. DEPwD to decide as to which category of PwDs need to be covered under the scheme, Mr. Rodrigues, learned counsel for the respondent Nos.1 to 4 seeks time to take instructions with respect to the decision as to the categories of PwDs that will be covered under the said Scheme. Time granted.

4. At his request, stand over to **5th August 2025.** We hope and trust that the decision will be taken before the next date and that the said decision will be placed before us, on the next date.

DR. NEELA GOKHALE, J. ***REVATI MOHITE DERE, J.***