

**GOVERNMENT OF INDIA  
FINANCE  
LOK SABHA**

UNSTARRED QUESTION NO:2690  
ANSWERED ON:11.03.2011  
DUTIES ON MEDICAL EQUIPMENT  
Sivasami Shri C.

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

- (a) the details of duties levied on medical equipments such as CT Scan, MRI, X-Ray etc. during each of the last three years, item-wise;
- (b) whether changes in the levy rate has been effected in the new financial year; and
- (c) if so, the details thereof and if not, the reasons therefor?

**Answer**

MINISTER OF THE STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM)

(a): Medical equipments such as CT Scan, MRI, X-Ray etc. are chargeable to Basic Custom Duty of 5%, Central Excise Duty of 5% and Nil Special Additional Duty of customs. Education cess and secondary & higher education cess of 2% & 1% respectively on the duties collected are also applicable. Itemwise duty structure is as follows:

Year	Basic Customs duty /CVD	of customs	C.Excise duty	Special Additional Duty
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2008-09	& 5%	for specified items	4%	4%
2009-10	like MRI, CT Scan,	7.5%		
	for others			

2010-11	5%	4%	Nil	
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(b) & (c): In the Budget 2011-12, the Excise Duty rate of 4% has been enhanced to 5% as a result of which these items now attract an Excise Duty (and CVD) of 5%.