

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

LOK SABHA

UNSTARRED QUESTION NO.3447

TO BE ANSWERED ON MONDAY THE 15th JULY, 2019
ASHADHA 24, 1941 (SAKA)

GST ON SANITARY NAPKINS

3447. SHRI RITESH PANDEY:

Will the Minister of FINANCE be pleased to state:

(a) whether the benefit of 0 per cent GST rate on sanitary napkins has been passed onto consumers and if so, the details thereof;

(b) whether it is true that 0 per cent GST rate has led to an increase in cost of production of sanitary napkin manufacturers and a decrease in their competitiveness against imports; and

(c) if so, the details thereof along with the measures planned and put in place by the Government to tackle this issue?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI ANURAG SINGH THAKUR)

(a): Based on the recommendations of the GST Council in its 28th meeting held on 21.07.2018, the rate of GST on Sanitary napkins was reduced from 12% to Nil. In certain cases where this benefit was not passed onto consumers, action had been taken by the National Anti-profiteering Authority under the provisions of Rule 133 of CGST Rules, 2017.

(b): The GST rate on sanitary napkins has been reduced so as to reduce the cost of sanitary napkins for providing relief to consumers.

(c): Does not arise in view of (b) above.
