

GUIDELINES FOR ISSUE OF AN EXCISE DUTY CONCESSION CERTIFICATE ON PURCHASE OF CARS BY THE PHYSICALLY HANDICAPPED PERSONS.

1. The guidelines for issue of an excise duty concession certificate on purchase of cars by the physically handicapped persons was first brought to the notice of the Public at large by this Department's letter no. 12(18)/98-AEI dated 19th June 1998 which is placed at Annexure-I. The guidelines is summarized as under:

i. The Ministry of Finance, Government of India, has allowed a concessional rate of excise duty of 8% as against the applicable rate of 16% and 24% (a) on cars being able to be driven by the physically handicapped; or (b) on cars which has been suitably designed to be able to be driven by physically handicapped; or (c) on cars meant for physically handicapped.

ii. The Notification issued by Ministry of Finance, inter alia stipulates that this concession can be claimed on if a Deputy Secretary/Director in the Ministry of Industry certifies that the vehicles is fit for use by the handicapped persons .

iii. The Department of Heavy Industry has framed guidelines for issue of such certificates to the handicapped persons. As per the guidelines, the applicants are required to submit the following three documents, in original in the prescribed format.

(a) A medical certificate from the Medical Officer of a Government Hospital, as per the prescribed proforma. (placed at annexure-II).

(b) A certificate from the manufacturer of a passenger car to the effect that a booking has been made with them and that the passenger car to be delivered to the handicapped person has specifically been designed or fitted with special control devices or gadgets, depending upon the type of disability of the person, such as auto transmission, grip assembly, accelerator pedals, hand control, etc. fitted in the depending upon whether the disability is in right/left arm or in both legs or in combination. (Specimen is placed at Annexure-III).

(c) An affidavit by the applicant, that he had not availed of this concession in the last 5 years and that he will not dispose of the cars with excise duty concession after purchase for a period of 5 years.

iv. The application from the physically handicapped persons, duly meeting the above requirements may be sent to the following:-

The Under Secretary (AEI Section)
Ministry of Heavy Industries & Public Enterprises,
Department of Heavy Industry,
Room No. 384, Udyog Bhawan,
New Delhi-110011.
Tel.No.2306 3347.

v. The Processing of such application is expected to take about 4 weeks

ANNEXURE-I

No. 12(18)/98-AEI
Government of India
Ministry of Heavy Industries & Public Enterprises
Department of Heavy Industry
AEI Section

Udyog Bhawan, New Delhi
Dated 14th June 1999.

To

ALL MANUFACTURERS OF PASSENGER CARS

Subject: Supply of car for physically handicapped customers on concessional rate of excise duty.

Dear Sirs,

I am directed to say that with a view to help the physically handicapped, the Ministry of Finance, Government of India, has allowed a concessional rate of excise duty of 24% as against the normal rate of 40%.

- On cars being able to be driven by the physically handicapped; or
- On carts which has been suitably designed to be able to be driven by physically handicapped; or
- on cars meant for physically handicapped.

2. Further, the Notification issued by Ministry of Finance, inter alia stipulates that this concession can be claimed on if a Deputy Secretary/Director in the Ministry of Industry certifies that the vehicles is fit for use by the handicapped persons .

3. This Departments since finalized the criteria for issue of such certificates to the handicapped persons, which are as follows :-

- (c) The handicapped applicant produces a medical certificate from the Medical Officer of a Government Hospital, as in the prescribed proforma annexed.
- (d) The handicapped person produces a certificate from the manufacturer of a passenger car to the effect that a booking has been made with them has been made with them and that the passenger car to be delivered to the handicapped person has

specifically been designed or fitted with special control devices or gadgets, depending upon the type of disability of the person, such as auto transmission, grip assembly, accelerator pedals, hand control, etc. fitted in the depending upon whether the disability is in right/left arm or in both legs or in combination. (Specimen is placed at Annexure-II).

(c) The applicant gives an affidavit that he had not availed of this concession in the last 5 years and that he will not dispose of the cars cars with excise duty concession after purchase for a period of 5 years.

4. It is hoped that persons with disability, who can afford to purchase a car, will make use of this facility by submission of suitable application along with the above documents, to this Department for examination and issue of the necessary certificate for availing the excise duty concession extended by the Governments.

5. The application from the physically handicapped persons, duly meeting the above requirements may be sent to the following:-

The Under Secretary (AEI Section)
Ministry of Heavy Industries &Public Enterprises,
Department of Heavy Industry,
Room No. 356, Udyog Bhawan,
New Delhi-110011.
Tel.No.23014148 Or 3010221/2292

6. The Processing of such application is expected to take about 4 weeks

7. It is accordingly requested that you may take appropriate action to extend this facility to your customers who are handicapped.

Yours faithfully,

(J. Vaidhinathan.)
Under Secretary to the Govt. of India

Copy for information to:

- 1. The Ministry of Welfare, New Delhi.**
- 2. The Chairman, Central Board of Excise & Customs, Ministry of Finance, North Block, New Delhi.**

Annexure-II

Certificate in respect of a orthopaedically disabled person regarding Recommending for a passenger car for purpose of excise duty concession under condition No.11 of -Central Government notification No. 6/2006- Central Excise dated 1.3.2006.

1. Name of the Person : _____

2. Father's/Husband's Name : _____

3. Residential Address : _____

Tel.NO. ; _____

4. Professional Status : _____

5. Office Address : _____

Tel.NO. : _____

6. Age : _____

7. Sex : _____

8. Marks of identification : i. _____

ii. _____

9. Annual Income : _____

10. Signature of the applicant : _____

11. Photograph –one copy :
(full body clearly showing the
disability postcard size duly
attested by the officer issuing
certificate)

12. Medical Examination

(a) General state of health : _____

(b) Vision including colour vision : _____

(c) Hearing : _____

(d) State of mental health : _____

(e) Nature of Orthopaedic : _____
Impairment & duration
{Paralysis/Deformity/Loss
of Limb/Any other (please
specify)}

(f) Cause of impairment : _____

(g) Percentage of Orthopaedic : _____
impairment (in words &
in figures)

(h) Use of appliance, if any : _____

(i) Whether permanent in nature : _____

13. It is certified that Shri/Smt./Ms. _____ S/o-
D/o-W/o Shri _____ is fit/unfit to drive a
Passenger car fitted with Automatic transmission inspite of the above
disability and cannot drive a Manual transmission car.

14. Case recommended /Not recommended : _____

15. Signature with legible rubber stamp of signatory indicating his name, designation Rubber Stamp & official address (Rehabilitation Medicine Specialist /Ortho. Surgeon) of a Govt. Hospital).

Signature _____

16. Countersignature of Civil Surgeon : _____
(or equivalent rank)of a Govt. Hospital)

OR

Alternatively signatures of members :
of a designated medical board of govt.
Hospital, issuing disability certificate

1.

(Signature)
Stamp

2.

(Signature)
Stamp

3.

(Signature)
Stamp

Manufacturer's Certificate

(to be produced by the manufacturer on its letter pad and signed by the authorized signatory with full name and designation .If possible it may be countersigned by the firms doctor)

TO WHOM IT MAY CONCERN

Based on the medical certificate issued by----- *(name of the doctor with full address)* and the enquiry made at -----
-----*(name of the authorized dealer with address)*, it is learnt that Shri --
----- *(name of the applicant with address)*, has the disability of more than----- *(nature and magnitude of the disability to be specified in clear terms)* and has therefore opted for the----- *(name of the Model)* . This is to certify that the----- *(name of the Model)* suit the disability of Shri ----- *(name of the applicant)* and he is unlikely to have any problem in driving this vehicle.

(Authorized Signatory)

(With name/designation/Address/Fax/Tel No:)

No. 12(35)/2007-AEI
Government of India
Ministry of Heavy Industries & Public Enterprises
Department of Heavy Industry
AEI Section

Udyog Bhawan, New Delhi
Dated March 2007.

To

1. ALL MANUFACTURERS OF PASSENGER CARS(as per list).
2. SIAM, New Delhi.

Subject: Supply of car for physically handicapped customers on concessional rate of excise duty.

Dear Sirs,

I am directed to refer to this Department's letter number 12(18)/98-AEI dated 14th June 1998 on the above subject (copy enclosed for ready reference) and to say that with a view to help the physically handicapped, the Ministry of Finance, Government of India, has allowed a concessional rate of excise duty of 8% as against the normal rate of 16% and 24%.

- On cars being able to be driven by the physically handicapped; or
- On carts which has been suitably designed to be able to be driven by physically handicapped; or
- on cars meant for physically handicapped.

2. Further, the Notification issued by Ministry of Finance, inter alia stipulates that this concession can be claimed on if a Deputy Secretary/Director in the Ministry of Industry certifies that the vehicles is fit for use by the handicapped persons .

3. This Departments had since finalized the criteria for issue of such certificates to the handicapped persons and it was brought to your notice for necessary action in the matter. The crieteria are as follows :-

(a) The handicapped applicant produces a medical certificate from the Medical Officer of a Government Hospital, as in the prescribed proforma (annexure-I).

(b) The handicapped person produces a certificate from the manufacturer of a passenger car to the effect that a booking has been made with them has been made with them and that the passenger car to be delivered to the handicapped person has specifically been designed or fitted with

special control devices or gadgets, depending upon the type of disability of the person, such as auto transmission, grip assembly, accelerator pedals, hand control, etc. fitted in the depending upon whether the disability is in right/left arm or in both legs or in combination. (Specimen is placed at Annexure-II).

(c) The applicant gives an affidavit that he had not availed of this concession in the last 5 years and that he will not dispose of the cars cars with excise duty concession after purchase for a period of 5 years.

The above criteria along with the proforma are also available on the Department's website: www.dhi.nic.in.

4. It was hoped that persons with disability, who can afford to purchase a car, will make use of this facility by submission of suitable application along with the above documents, to this Department for examination and issue of the necessary certificate for availing the excise duty concession extended by the Governments.

5. However it has been brought to the notice of the Department that there are very few models of cars available in the market which are suitable for limited disabled persons. It has been also noticed that many vehicle manufacturers are not manufacturing cars suitable for physically disabled persons thus depriving them the benefit of the excise duty concession available under the Notification of the Ministry of Finance.

6. It is, therefore, requested that you may consider to manufacture at least one or two models of cars suitable to be driven by the physically challenged persons and extend this facility to your customers who are handicapped. In case you are manufacturing cars suitable for the handicapped persons, a list of all such models may be provided to the Department.

Yours faithfully,

(Jayanthi G.)
Under Secretary to the Govt. of India
Tel/Fax-2306 3347.

Copy for information to:

- 1. The Ministry of Welfare, New Delhi.**
- 2. The Chairman, Central Board of Excise & Customs, Ministry of Finance, North Block, New Delhi.**