

**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 19<sup>th</sup> 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

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