



भारत सरकार
GOVERNMENT OF INDIA

रक्षा मंत्रालय
MINISTRY OF DEFENCE

कैंटीन भंडार विभाग

CANTEEN STORES DEPARTMENT

Telegram : CANSIND
Telephones : 203 71 20/40 /42/ 80
E-mail- agmaf@csdindia.gov.in
Website : csdindia.gov.in

"ADELPHI"
119 MAHARSHI KARVE ROAD,
MUMBAI - 400 020

Ref. No. AFD/7311/III/Car Policy/ 850

Dt: 10 March 2017

All Depot Managers

WELFARE: PERSONS WITH DISABILITIES SERVING/ESM

1. This refers to the guidelines issued by DDGCS office vide letter No.96345/Q/DDGCS dtd 21.02.2017 (copy enclosed)
2. The issue is basically to make the Welfare: Persons with Disabilities Serving/ESM. Copy of Govt of India, Ministry of Heavy Industries & Public Enterprises circular dtd 14th June 1999 and March 2007 on the subject is also sent enclosed. This concession is extended by Department of Heavy Industries (DHI) as per process explained in attached letter. This concession can be claimed in the under mentioned two ways :
 - (a) Vehicle is purchased at flat excise rate and later after producing few certificates from RTO/OEM, a certificate is obtained from DHI. Based on this certificate, refund is claimed from Excise department.
 - (b) Certificate of DHI is obtained prior to the purchase of vehicle. Based on this, OEM ships a vehicle (on the name of buyer) directly to any dealer after reducing the price accordingly. This way the inconvenience and time taken in correspondence with Excise department is taken care of.
3. **VAT Concession** : The above concessions are applicable to all PwDs including of armed forces. However, armed forces personnel are also authorized for VAT concession depending upon State Govt notification if the vehicle is purchased through CSD.
4. This is for information and necessary compliance please.

Encl-as above


(RAKESH MEHTA)
DGM (LIF)
For General Manager

Tele 26181959

एकीकृत मुख्यालय रक्षा मंत्रालय (सेना)
Integrated HQ of MoD (Army)
क्वार्टरमास्टर जनरल शाखा
Quartermaster General's Branch
कैंटीन सेवाएँ निदेशालय
Canteen Services Directorate
विंग-3, पश्चिमी ब्लॉक-3 आर के पुरम
West Block-3 Wing-III, R.K. Puram,
नई दिल्ली-110066
New Delhi-110066

No 96345/Q/DDGCS

21 Feb 2017

Head Office
Canteen Stores Department
"Adelphi", 119 M.K. Road
Mumbai-400 020

WELFARE: PERSONS WITH DISABILITIES SERVING/ESM

1. A representation has been recd from ESM with disabilities regarding clubbing of Rebates by Servicemen/ESM with disabilities while purchasing cars. A brief of the representation is covered in the following Paras.

2. Excise Duty Concession. Persons with Disabilities (PwDs) are supposed to pay only 8% of excise duty against 16% and 24% applicable to public. Copy of the letter is attached for reference. This concession is extended by Department of Heavy industries (DHI) as per process explained in attached letter. As DHI comes under central govt, it is applicable across the board to all. This concession can be claimed in the under mentioned two ways:

(a) Vehicle is purchased at flat excise rate and later after producing few certificates from RTO/OEM, a certificate is obtained from DHI. Based on this certificate, refund is claimed from Excise department.

(b) Certificate of DHI is obtained prior to the purchase of vehicle. Based on this, OEM ships a vehicle (on the name of buyer) directly to any dealer after reducing the price accordingly. This way the inconvenience and time taken in correspondence with Excise department is taken care of.

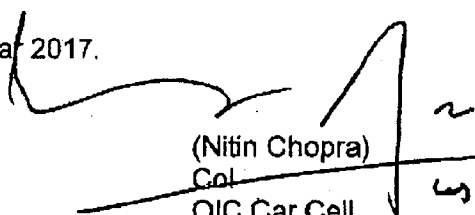
3. VAT Concession. The above concessions are applicable to all PwDs including of armed forces, However, armed forces personnel are also authorized VAT concession if the vehicle is purchased through CSD.

Rep
APD
to chart
Kishu

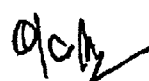
4. You are requested to instruct the CSD Depots to work out the modalities for clubbing the rebate given by DHI to servicemen/ESM with disabilities with VAT exemption given by respective State Government, while purchasing car through CSD Depots (by entitled persons).

5. On confirmation from your office, a comprehensive policy letter would be issued by this Dte. In addn, updating on the Intranet, receiving the application from entitled serving or ESM with disabilities, vetting and obtaining approval of competent authority will be handled by this Dte.

6. Your reply is requested by 31 Mar 2017.


(Nitin Chopra)
Col
OIC Car Cell
Canteen Services

Encl As above.



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.

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. Vaidhyanathan.)
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 an 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

ANNEXURE-III

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 ----- (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:)
