

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

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LOK SABHA

UNSTARRED QUESTION No.473

TO BE ANSWERED ON FRIDAY, JULY 20, 2018/ Ashadha 29, 1940 (Saka)

GST Exemption to Agriculturist

473. SHRI PRABHAKAR REDDY KOTHA:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government has taken a decision to exempt agriculturists from the purview of Goods and Services Tax; and
- (b) if so, the details thereof?

**MINISTER OF STATE FOR FINANCE
(SHRI SHIV PRATAP SHUKLA)**

(a) & (b) Yes Sir, As per section 23(1) (b) of the Central Goods and Services Act, 2017 (CGST Act for short), an agriculturist is not liable for registration under GST to the extent of supply or produce out of cultivation of land. Further, as per section 2(7) of the CGST Act, an agriculturist means an individual or a Hindu Undivided Family who undertakes cultivation of land-

a) by own labour, or

b) by the labour of family, or

c) by servants on wages payable in cash or kind or by hired labour under personal supervision of any member of the family.
