

Committed to Dental Excellence

17 November, 2017

Shri Arun Jaitley
Hon'ble Union Minister of Finance & Corporate Affairs
Government of India
New Delhi 110001

Hon'ble Minister, Sir

Subject: Request for Reduction in GST levied

The Indian Dental Association (IDA) is the largest recognized body of dental professionals in the country. Its goals are to secure optimal oral health for all in the country and promote professional advancement of its members. IDA has a national presence and works through its 29 states and more than 450 local branches spread across the country. Through education, communication, training, research and many other oral health related activities IDA endeavours to attain its vision of optimal oral health for all in the country and professional advancement of its members. Since its inception IDA has been engaged in undertaking projects and programmes aimed at promoting not only dental health and hygiene amongst the people but also the overall development of dental science in the country.

While we appreciate the government's resolve to exempt healthcare and education from the ambit of GST, still, there are quite a good number of dental products used for providing dental healthcare services where the GST rates levied are 28 percent. We would, therefore, appreciate if the Hon'ble Minister could consider abatement in the rates in some of them as indicated below:

1. Sterilisation Instruments

The equipment used for sterilisation of instruments such as autoclaves is a case in point. Cross infections are very common in dental operations and infection control assumes more importance. Autoclaves are levied at 18 percent at present. We would request you to kindly consider exempting such sterilisation instruments from the purview of GST.

2. Knowledge Enhancement

There have been rapid changes in dental technology and therapeutic procedures in the past over a decade and a half. Dental professionals need to be kept updated of these changes to enable them to deliver quality services of global standards. Services rendered for knowledge up-gradation is currently levied at 18 percent. Continuation dental education is an important educational tool for knowledge enhancement and improving skills. It is requested that this rate may kindly be brought down to 5 percent or at least to 12 percent.

3. Dental Education

Every dental college as a part of their teaching modules incorporate the use of different types of artificial simulating human mouth and teeth models as 'hands on' training for dental students. These various artificial models are essential adjuncts to train a student in becoming a dentist. In the recent GST regime, these artificial models and teeth are levied under the 28% GST bracket. We recommend that this rate be brought down to minimum 5% so that the benefit could be passed on to the dental student community.

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4. Concession in interest rates on bank loans for dental graduates
Annually, about 25000 students graduate from over 300 dental colleges in the country. For these dental graduates there are hardly any opportunities for practice, since there are no jobs available. The only way to sustain them is through self-employment. It is hereby submitted that consideration may be given for taxation benefit for 5 years for establishing dental practice in rural, semi-urban areas with minimum interest rates on bank loans for self-employment.

Needless to say, Sir, that it would certainly be a boost to dental healthcare services if you could kindly look into these issues and consider appropriate relief in the levy of GST.

Looking forward to a favourable response, and with best regards,

Yours respectfully,



Dr Ashok Dhoble
Hon. Secretary General

