

# GST Council may weigh 5% levy on air, water purifiers

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The GST Council in its next meeting may consider a reduction in taxes on air and water purifiers as air quality across the country worsens and access to safe drinking water remains uneven. Sources familiar with the matter say the Council could examine bringing down the goods and services tax (GST) on air and water purifiers for domestic use from 18 per cent to 5 per cent, reclassifying them as essential items rather than discretionary consumer goods.

Industry estimates suggest a lower GST rate could reduce retail prices by 10-15 per cent, making reliable purification technology more affordable for lower-income families.

There is, however, no clarity on when the next GST Council meeting will be held. An email sent to the finance ministry remained unanswered until the time of going to press.

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The Council last met in September for its 56th session, when rates on purifiers were left unchanged. Officials say the issue is under active consideration, but any reduction would require consensus among state finance ministers.

Pressure on the Council has intensified in recent weeks. On December 24, the Delhi high court asked the government to convene a GST Council meeting, virtually if not physically, at the earliest to consider cutting or abolishing GST on air purifiers, citing worsening air quality across Delhi-NCR. The Centre told the court that such a move "will open a Pandora's box" but added that the matter "will be considered".

"There is a process... We are not saying whether it will be done or not," additional solicitor general N Venkataraman told the court, arguing that GST Council meetings must be held physically and cannot be convened through video conferencing. Turn to Page 6 ►

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The court's intervention followed a public interest litigation filed by advocate Kapil Madan, who argued that taxing purifiers at 18 per cent by treating them as "luxury" items undermined public health.

Political pressure has also mounted. In November, former Delhi chief minister Arvind Kejriwal urged the Centre to abolish GST on both air and water purifiers. Industry and trade bodies have also made representations to the government, calling for the rate to be cut to 5 per cent.

Reinforcing these demands, the Parliamentary Standing Committee on Science & Technology, Environment, Forests and Climate Change recommended in its December report that GST on air and water purifiers and their consumable parts should be slashed or abolished. The committee said

citizens should not be penalised for trying to secure clean air and safe drinking water.

Abhishek A Rastogi, founder of Rastogi Chambers, said cutting GST to 5 per cent would be a practical and policy-aligned step. "With tightening judicial scrutiny on pollution control and the growing recognition of clean air and water as essential public health necessities, these products can no longer be treated as luxury goods," he said. "A lower GST rate would democratise access to essential purification technologies and align indirect tax policy with sustainability and health-equity goals."

Rastogi also noted that manufacturers face the risk of accumulating excess input tax credit due to higher GST rates on components and raw materials, strengthening the case for rationalising the rate structure.