GST - Gender Insensitive

Why in news?

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- A 12 per cent tax on sanitary napkins has been imposed under the new GST regime.
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- It is criticised as a tax on periods, rather than pads.
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What's the issue?

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- It is estimated that 355 million Indians are post-pubescent and pre-menopausal "females".
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- Among this, a privileged minority (12-20 per cent) amongst them has access to pads. The rest rely on cloth, synthetic materials, sand, ash, even cow dung cakes to see them through their periods.
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- One in four girls drop out of school when they start menstruating — girls miss as much as 20 per cent of the school year due to menstruation.
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Why this is a deeper issue?

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- Imposition of GST on pads is less about the increase in their cost than need for the blind promotion of gender norms.
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- Indirect taxation regimes rely on distinctions between "essential" goods and "luxuries".
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- With the given scenario, it ought to be obvious that pads, an aid to menstrual hygiene, cannot fall within “luxury goods”, and should be exempt from taxes, in principle and practicality.
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- This levy speaks to a lack of perspective in decision-making and the sad absence of feminist thought in the mainstream.
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Whether taxing of pads is constitutional?

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- Taxation is a powerful weapon with the State to mould behaviour and therefore it can be tested against constitutional norms.
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- The imposition of GST on pads is incompatible with Article 15(1) of the Constitution as it is discriminating against women.
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- Public spaces are not built to accommodate the menstruating body; a tax on pads feeds into this systemic disadvantage.
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How the idea of women-hood blended into the GST?

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- The statement made by the state in exempting kumkum, sindoor, bindis and bangles paints a picture of the ideal Indian woman as visibly married and Hindu.
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- It appears that the GST Council has introduced the “male gaze” into the taxation regime where the reality of a menstruating body is decidedly un-holy in the Men’s gaze therefore the tax.
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What are the arguments against exemption of tax on pads?

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- The product is not indigenous to India, not comfortable, not sustainable.
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- Reusable cotton rags could be hygienic and cost-effective.
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- Whether pads are indigenous or not is no reason to deny them to Indian women, since, lacking alternatives, access to pads can be directly linked to access to healthcare.
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Source: The Indian Express

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