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Beyond Taxation: Autism Care, Disability Justice, and the Social Impact of GST Reform in India

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Abstract

For many Indian families, the expense of autism care remains a significant burden. In addition to (Autism Spectrum Disorder; ASD), humanitarian passage in beneficial domains next to common routes of the sociocultural environment is the main focus here. By the other hand, it also requires continuous intervention approaches across multiple domains including speech therapy, occupational therapy, behavioural modification therapy, adapted schooling, the use of cutting-edge assistive devices and holistic support to caregivers. Most of these services have to be paid for from private pockets, which constitutes a serious burden on families. The items and Services Tax (GST) simplified India's indirect taxation system but what about the items and services that are taxed which concerns disabilities? GST 2.0: Changes to support autism care and disability welfare, ORMS 2023-10 (October 2023). This paper employs a comprehensive, mixed-methods policy analysis approach to critically assess GST category impacts on the cost and availability of therapies and assistive technology associated with autism. It deals with the tax treatment of computer access software, instructional software, rehabilitative services and employment support technology aids - including augmentative and alternative communication devices; and voice generating equipment. In this essay, I propose that indirect taxation is mainly a tool of social policy for promoting or relieving disability, rather than just a small revenue source.

This paper draws on principles of disability justice, social work advocacy and public policy to propose reforms the Goods and Services Tax (GST) as it applies to autism-specific assistive technologies and clearly for therapy services in their interaction with disability benefit schemes. This has shown that tax justification cuts down on cost to families but also, when in proper condition meets the demand for fair access to all the services discussed above. It goes on to argue that tax reform which is sensitive to disability should be highlighted as one of the parts for economic policy reforms needed in order achieve socially just outcomes, and it says social workers could help raise public awareness about these issues.

Keywords; Autism Spectrum Disorder Disability Rights GST Reform Social Work Healthcare Economics Neurodiversity India.

INTRODUCTION

Implementation of Goods and Services Tax (one of the most substantial fiscal reforms in Indian history) in 2017. GST aims to enhance transparency, ease of compliance, and create a single national market by amalgamating multiple indirect taxes into one taxing framework. In contrast, the effect of this reform on the vulnerable groups who were targeted has been much less studied, despite evidence that its economic impact is quite positive.

This community includes families and workers with autism spectrum disorder (ASD). ASD is a neurodevelopmental disorder that displays variations in social behaviours, communication, sensory processing, and behavioural adaption. Although there have been significant diagnostic and awareness improvements, providing equitable access to high-quality evidence-based autism care in a 130 crore strong nation like India remains very challenging.

Autism is a chronic mental illness that will need to be cared for over the course of fairly long periods of time in contrast to many acute medical illnesses where treatments are brief but the patient has a much smaller ongoing need for management interventions. Speech therapy, occupational therapy, behavioral consultations, sensory integration programs, special education and daycare or

transportation or augmentative technologies often represents a major financial burden for families. These services often continue into childhood and teenage years, capturing a considerable share of cumulative expenditures.

Autism is so much more than simply the cost of direct therapy. Parents frequently incur extra caregiving costs, as they lower their work hours or resign from their jobs altogether. Thus, autism care is not just a health issue; it is also a socioeconomic one. While they provide essential support, existing disability schemes such as the Niramaya Health Insurance Scheme and those enabled by the Rights of Persons with Disabilities Act, 2016 still do not cover household expenditures.

In the context of ongoing discussions on GST rationalisation, there is an opportunity to explore how indirect taxation might affect goods and services for persons with disabilities. Most basic disability aids attract concessional GST treatment, though much of the autism-specific sector remains in institutional limbo. Those include anything from sensory equipment to communications devices, educational software and more — but now they are subject to tax as regular consumer products instead of as needed tools for assisting those with disabilities. We also argue that GST should not be seen only as an instrument of macroeconomic policy, but a generalised form of social safety-net. As it is structured like any other capitalist commodity, autism-related services also work to move the past public burden of impairment even further into individual family life. On this basis, reforming the GST presents an opportunity to alleviate issues of inclusion, equity and accessibility within neurodivergent communities. In order to promote an equitable fiscal framework for service provision in India, the current study looks at GST reforms on autism care and recommends areas for social work advocacy within upcoming disability-sensitive tax policy.

RESEARCH GAP

Autism's financial costs. Disability welfare and healthcare financing. indirect taxes and GST. Social work and disability policy advocacy

But little study has:

GST as a structural factor influencing the cost of autism care examined taxes pertaining to autism from a disability justice perspective. combined fiscal policy improvements with social work activism. evaluated the rationalisation of GST as a social safety net for individuals with

neurodiversity. These deficiencies are meant to be filled in this study.

Theoretical Framework

Disability Justice Theory

Disability Justice Theory was born out disabilities rights activists who were tired of the traditional medical model of viewing disabilities and wanted to look at how social, economic, and political structures intersect with other differences to impact disabled people. Disability Justice, on the other hand, has emphasized deeper structural change around intersectionality and collective liberation rather than accommodation or legal protection — which can be so pervasive in traditional disability frameworks.

Disability Justice acknowledges that disability disadvantage is caused, not just by an individuals impairment or condition but as a part of symbolic and material systems that generate populations with unequal access to resources, opportunities and support services. These systems take the shape of health care institutions, education systems, labour markets, welfare arrangements, and fiscal policies. Thus public policies that raise the cost of disability-related supports may, even when they are well-intentioned and designed as economically neutral measures, further structural inequities.

Disability Justice Theory can serve as an important analytical lens to assess GST policy in the context of autism care. Autistic families regularly find themselves spending vast amounts of money on adaptive strategies and resources such as therapies, assistive technologies, communication devices, sensory supports, transport and special education services. Such goods and services are taxed as if they were typical consumer items, placing the onus of disability funding fully and burden share upon families rather than across shared public institutions.

As such, this framework challenges the framing of taxation systems as neutral economic mechanisms. On the contrary, proponents of Disability Justice Theory claim that tax policies may reproduce or mitigate structural injustice. From this standpoint, GST classifications are a social justice issue because they directly affect access to crucial services for development and inclusion.

The Implications for GST Reform of Disability Justice Theory Based principles The application of DASDIA to GST reform indicates that any fiscal policy within a disability-sensitive framework should be such as to recognize the nature of autism-related services and

technologies, especially those set out within as essentials rather than optional or discretionary. Such an approach complements, but does not divert from the larger objectives of social equity, inclusion, and human rights as enshrined in various Acts including the Rights of Persons with Disabilities Act 2016.

Social Model of Disability

One of the most active frameworks for disability right now is the Social Model of Disability. Designed as a counter to the medical model, the Social Model of disability makes a distinction between impairment and disability. Impairment describes a person's physical, sensory, intellectual or neurodevelopmental condition and disability is understood as the product of social, institutional and political factors in addition to environmental and economic obstacles that limit participation.

From the Social Model perspective, we are disabled not by our impairments but because systems do not cater for the diversity of the human race. These barriers can be in the form of physical barriers where infrastructure may not be friendly, vicious or stigmatised behaviours which discourage inclusion, involving exclusionary methods of education which do not cater to children with disabilities beliefs, lack of equal access to quality health care systems and other socio-economic hindrances that will make it impossible for them to exist without these fundamental needs being met.

This framework is especially important for autism. Social exclusion is not an unavoidable outcome of being autistic. Instead, exclusion is often the result of autistic individuals being denied access to appropriate therapies and communication aids, educational support, and sensory accommodations. The combination of these supports is what makes it possible to work or participate in education, community life and social relationships; but when public services are reduced or become unaffordable that participation becomes exponentially more challenging.

Consequently, GST policy can be viewed as a structural determinant of disability. When autism-related supports are taxed as regular market goods, out-of-pocket costs increase for families, which may restrict access to early intervention and ongoing support. The causes of these barriers are not autism per se but arrangements for funding that leave needed services out of reach in the financial marketplace.

In this sense, the Social Model of Disability shifts the discussion from individual deficit to collective

accountability. The framework reframes the question from: How do autistic individuals adapt to existing systems such as taxation system; to how can institutions, such as taxation systems, be designed with reduction of barriers and facilitation of inclusion?

The Social Model, within this study, underpins a case for GST reform to not just be seen as another fiscal change but as these changes being an intervention that can eliminate structural barriers exacerbating disability-related disadvantage.

Disability justice: the social model of disability

No matter that Disability Justice Theory and the Social Model of Disability emerge from different intellectual spheres, they still go hand-in-hand.

The Social Model acknowledges systemic barriers that limit participation, and Disability Justice focuses on redistribution of resources and change processes that produce unjust results. Collectively, these frameworks offer a comprehensive set of tools for analysing GST policy and decision.

In the context of autism care, this combined framework can be applied accordingly:

- Access barriers related to finances are what we call disability-related exclusion.
- Access to necessary services and supports is also determined by taxation policies.
- Economic reforms should be assessed not merely in terms of efficiency but also on equity principles.
- Social workers must advocate for policies that decrease these structural barriers.
- Disability-sensitive GST reforms can act as instruments of social protection and inclusion.

GST classifications thus convert to substantive tax decisions through this combined theoretical lens. These become policy decisions that affect the ability of many autistic people and their families to make use of these opportunities, to participate fully in society and to enjoy equal rights as citizens.

LITERATURE REVIEW

Economic Burden of Autism

The economic burden associated with Autism Spectrum Disorder (ASD) is considerable and demonstrates complex direct and indirect costs that challenge both families and national health systems. Research consistently shows direct costs associated with autism—diagnostic evaluations,

clinical services including behavior therapy and medications, transportation expenses to appointments, educational or developmental supportive aids and (assistive) technologies—and indirect costs stemming from parents unable to work full-time or at all due to caregiving responsibilities.

Empirical wild data underpinned against the Autism Management Expenditure framework demonstrates that provision of this nature incurs direct, conditional needs on families and in some instances can leave families with non-negotiable expenses that often lead to financial distress (Ngolob, 2025). In Indian context, it is financially very challenging where as per some study only 28.75% of families that approached various tertiary care centres for seeking services manage to stay below the 10% monthly income threshold for healthcare expenditure thereby categorising them into catastrophic out-of-pocket expenditure (Sakhardande et al., 2026). The per-month management of children with autism varies widely (INR 1000–30,000) as it depends on the availability services and specific type of therapy (Chaudhary et al., 2022). These economic barriers are only added to by this aspirational need for re-purposing governmental funding patterns towards policy, with the increase of ASD being exponential in nature - 1/100 children meet the criteria for it in India (Dutta, 2025; Maingi et al., 2025)

GST and Healthcare Taxation

Taxation policy is an important determinant in understanding how accessible education and approach to accommodation translates into availability and affordability of assistive technologies, but our current framework does not appropriately incentivize neurodevelopmental supports and classifications. The mechanisms generally applied within VAT regimes are "exemption" or "VAT not assessed" facilities, which have been floated as a means of achieving tax neutrality and lower the end-user costs of assistive devices (Aziz & Rosdiana, 2024).

Among disability products, India is already treating items such as aids and prosthesis like hearing devices, mobility supports, etc. under the GST framework in a concessional manner. Nevertheless, access for neurodevelopmental conditions is often an obstacle in the existing regulatory environment. Where Harmonised System code classifications for disability products are not well defined, in some jurisdictions, autism-specific technologies and sensory-support products are mistakenly classified as luxury goods subject to elevated import taxes

and cumbersome bureaucratic delays (Ramdlaningrum et al., 2025). Although some general aids could be treated with tax concessionality, autism interventions are more common, and thus require specific approaches by the government to avoid broad systematic problems in excluding families whose financial burdens have already been high (Aziz & Rosdiana, 2024; Ramdlaningrum et al., 2025).

Social Work Advocacy & Disability Justice

Recent social work practice is increasingly moving away from the medical model towards a social model of disability (Wright, 2024). At the core of it, this foundational change that states that disability is not an innate trait, but rather something one experiences at a time of struggle brought up due to systems failing to provide the adequacy needed for smooth functioning in society. In India, the current tax structure creates additional economic barriers, increasing exclusion related to disability. A medicalized view of disability allows for only individualized clinical modifications, while the social model calls for political change to fix structural failures (Pfeifer et al., 2020).

One important mechanism for social work advocates is to challenge these institutional inequality (Arifin et al., 2025). If equity advancement during and after a global pandemic is to become reality for the profession, seeing our work through an anti-oppressive lens that explicitly works against ableism (Presnell et al., 2024) must be scrutinized by the profession. This form of intervention calls for social workers to engage in the advocacy of macro level policies versus case management while also challenging the economic ideologies that underpin our capitalist structure (Eiler & D'Angelo, 2020). With a disability justice framework centred around interdependence (Goulden et al., 2023; Presnell et al., 2024; Savin et al., 2024), social workers can advocate for policy that contextually embed selection of autism-specific technologies into GST as needed support through further rights-based funding streams. Furthermore, studies also demonstrate that assistance from the institution and policies can contribute to the use of assistive technology through equality, independence, and labor market diversity (Arifin et al., 2025; Rani, 2024).

METHODOLOGY

Research Design

This study investigates the socio-economic consequences of Goods and Services Tax (GST) reforms on autism care in India. The mixed-methods approach is chosen, because the research problem contains not only

economic impacts that can be measured with data but also complex social experiences which cannot be captured mostly under one specific methodology frame.

This combined quantitative and qualitative economic analysis reveals how different classifications of GST crucially impact the use and affordability of these technology-supported avenues to autism service provision. The quantitative side calculates the extent of the financial strain placed on families due to current taxation policies and the qualitative review explores advocacy needs and policy gaps within a wider disability-rights frame.

Data Collection

The research is entirely secondary data-based, utilizing government reports, policy documents, GST notifications, disability welfare law and peer-reviewed academic literature. Information for this section has been obtained from various publications including GST Council, CBIC (Central Board of Indirect Taxes and Customs) papers, National Social Justice Empowerment publication min. of social justice & empowerment, admission statistics HS for the school going children PwD (NSO), health system resource utilisation survey from NHP, ABOUT Report 2017, Niramaya Health Insurance Scheme on Autism and their health care related expenditure in India.

Total 905 academic articles were identified using Scopus, Web of Science, PubMed, JSTOR and Google scholar. The review included literature on autism, healthcare financing, disability policy, taxation and social work advocacy published between 2010 and 2026.

Data Analysis

Quantitative data were used with a Cost-of-Illness (COI) approach to examine the burden on households for both direct and indirect economic costs of autism care. Direct costs: therapy expenses, assistive technologies, educational interventions and transport costs. Indirect costs: loss of productivity due to caregiving and decreasing from the workforce participation

Thematic analysis was conducted on qualitative data. The review of policy documents and literature took a descriptive approach to find common themes centering around affordability, accessibility, disability rights, fiscal equity and social work advocacy. Comparative policy analysis was also conducted on the categorisation of services and assistive technologies for autism based on GST classifications.

Theoretical Framework

The results were analysed through the lens of Disability Justice Theory and the Social Model of Disability. We used these frameworks to inform our understanding of how taxation policies might act as structural barriers or facilitators for access to autism care.

CONCLUSION

The current study investigated the socio-economic ramifications of GST reforms for autism care in India based on social work advocacy, Disability Justice Theory (IJermans et al., 2023; Nydam & Kinsella, 2022) and the Social Model of Disability. The analysis also shows that the resulting financial burden on families of autistic people is not just about direct healthcare costs, it also reflects the structural inequalities built into systems of economy and policy.

Autism care in India is mostly family financed, with households faced with a heavy economic burden for direct (diagnosis, therapy education, assistive technologies) and indirect (transportation etc.) costs associated to autism, as well as an important yet hidden long-term cost of needs for caregiving. The caregiver costs can add up, often leading to financial strain, loss of workforce participation for carers and greater social vulnerability. Although there are some disability welfare schemes but they leave behind big gaps in giving equal access to services needed.

The paper argues GST policy should not be seen merely as a mechanism to generate revenue or so-called economic management. Instead, indirect taxation serves as a social policy tool that can influence accessibility, inclusion and opportunity. Taxes on autism-related supports are likely to deepen inequities and create additional barriers to care for regular consumer items. Conversely, targeted tax relief also works to actually mobilise social protection by alleviating financial constraints and increasing availability of evidence based treatments.

The theoretical frameworks employed in this study provide valuable perspectives on linking taxation and disability inclusion. Can we prove that the most significant oppression for autistic individuals is due to industrial and economic discrimination instead of autism? The Disability Justice Theory (Peck et al., 2016) aligns with the belief that for a society to be just just policies must focus on the distribution of resources and systems that support those most challenged by societal pressure. These two frameworks together indicate that fiscal policies should be evaluated not

only in terms of their economic impact but also in social terms.

GST rationalisation could make many of these goods more affordable and accessible, the analysis finds in a few areas. These include establishing a new GST grouping for assistive technologies related to autism, amending exemptions for therapeutic services, classifying sensory and communication supports more clearly and better linking the tax policy with disability welfare policies. Such policies would also put fiscal policy in sync with the wellbeing goals of the Rights of Persons with Disabilities Act, 2016, the United Nations Convention on the Rights of Persons with Disabilities and general objectives of desirable inclusive development.

The research also highlights the important part that social workers play in advocating for policy change. Social work is traditionally practice oriented at the service delivery point for individuals and families. The rehabilitation social work remains, however, an increasingly important form of practice that does not respond to structurally-induced inequality. One of those is tax policy. Through their participation in policy consultations, generation of evidence, community mobilisation, and advocacy for disability-sensitive reforms, social workers can help initiate systemic changes that enhance the lived experience of neurodivergent persons and their families.

In conclusion, we argue that autism care should be viewed not as a family matter but rather as a social issue. Households should not be expected to cover the costs of supporting neurodivergent people, simply because current fiscal frameworks do not meet disability-related needs. An inclusive taxation structure can help relieve economic hardship, improve access to services and integration in the labour market, as well as realise systemic equal treatment.

With continued firewall against tax on economic modernisation in India, the policymakers can leverage upon the fiscal efficiency if it is made simultaneous with social justice. Therefore, GST rationalisation needs to be assessed in terms of not just how it can contribute to economic growth but also how it will help the vulnerable and address structural disparities that hinder a more inclusive society. Disability-sensitive GST reform is, therefore, both an economic necessity and a social justice responsibility in this context.

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