

# Petroleum Tax Schedule

Sl. No.	Description	Rate of Tax. (Paise in the Rupee)	Cess
1.	Diesel	16.50% Or <b>Rs 10.51 per liter</b> whichever is higher  (wef 22/02/2021 midnight)	Rs. <b>2.00</b> Road maintenance Cess per liter (wef 15/02/2020 midnight)
		<b>17.50%</b> or <b>Rs 11.08 per liter</b> whichever is higher  (wef 11/11/2020 midnight)	Rs. <b>2.00</b> Road maintenance Cess per liter (wef 15/02/2020 midnight)
		<b>14.5</b> (Increased from 10 % to 14.5% wef 15/02/2020 midnight)	Rs. <b>2.00</b> Road maintenance Cess per liter (wef 15/02/2020 midnight)  <b>NB: Covid Cess revoked from 24<sup>th</sup> Sept,2020 midnight</b>
		<b>10</b> (Reduced to 10 % from 13.5% wef 06/10/2018 midnight)	Rs. <b>5.00</b> covid-19 Cess per liter (wef midnight till 24 <sup>th</sup> Sept,2020 idnight) + ii) Rs. <b>2.00</b> Road maintenance Cess per liter (wef 15/02/2020 midnight)
		<b>10</b> (Reduced to 10 % from 13.5% wef 06/10/2018 midnight)	Rs. 1.50 Road maintenance Cess per liter wef 12/12/2018 midnight
2.	Petrol and other motor spirit	<b>25%</b> or <b>Rs 16.04 per liter</b> whichever is higher  (wef 22/02/2021 midnight)	Rs. <b>2.00</b> Road maintenance Cess per liter wef 15/02/2020 midnight
		<b>29.80%</b> or <b>Rs 18.26 per liter</b> whichever is higher  (wef 11/11/2020 midnight)	Rs. <b>2.00</b> Road maintenance Cess per liter wef 15/02/2020 midnight
		<b>25</b> ( Increased from 20.38 % to 25% wef 15/02/2020 midnight)	Rs. <b>2.00</b> Road maintenance Cess per liter wef 15/02/2020 midnight  <b>NB: Covid Cess revoked from 24<sup>th</sup> Sept,2020 midnight</b>
		<b>20.38</b> (Reduced to 20.38 % from 23.5% wef 06/10/2018 midnight)	i) Rs. <b>6.00</b> Covid-19 Cess per liter (wef 28/04/2020 midnight till 24 <sup>th</sup> Sept,2020 midnight) + ii) Rs. <b>2.00</b> Road maintenance Cess per liter wef 15/02/2020 midnight
		<b>20.38</b> (Reduced to 20.38 % from 23.5% wef 06/10/2018 midnight)	Rs. 1.50 Road maintenance Cess per liter wef 12/12/2018 midnight

3	a) Aviation turbine fuel (ATF) Sold to Turbo-Prop Aircraft as specified In clause (ii d) of section 14 of the Central Sales tax Act, 1956 (Central Act 74 of 1956)	1 (Reduced to 1 percent from 5% wef 18 <sup>th</sup> April,2017)	
	b) Aviation Turbine Fuel (ATF) not Falling under item no. 3 above.	1 (Reduced to 1 percent from 20% wef 18 <sup>th</sup> April,2017)	
4	Natural Gas	5 (Increased from 4.75 to 5% wef 01/08/2015)	
5	Crude Oil	5 (Increased from 4.75 to 5% wef 01/08/2015)	
6	Liquefied Petroleum Gas Domestic	5 (Increased from 4.75 to 5% wef /08/2015) ( Subsumed under GST)	
7	Liquefied Petroleum Gas Commercial	12 ( Subsumed under GST)	
8	Lubricants, lubricating oil, engine oil, break oil and grease	12 ( Subsumed under GST)	
9	Kerosene Oil when sold through public Distribution system (PDS)	5 (Subsumed under GST)	
10	Kerosene Oil when Sold otherwise	15 (Subsumed under GST)	
11	Other Petroleum products not specifically mentioned anywhere in the schedule	12 ( Subsumed under GST)	
12	Petroleum Coke	5 (Increased from 4.75 to 5% wef 01/08/2015)  (Subsumed under GST)	