

Petroleum Tax Schedule

Sl.No.	Description	Rate of Tax. (Paise in the Rupee)	Cess
1.	Diesel	17.20% or Rs.12.83 per litre, whichever is higher (wef 30/06/2024)	
		(The Notification NO.FIN/TAX-13/89 dated 16" November 2004 relating to Surcharge, Notification NO.FIN/TAX-13/89 (Vo-) dated 14h February 2020 relating to Road Maintenance Cess and Notification NO.FIN/TAX-13/89 (Vol-) dated 4"n November 2021 relating to rebate on Diesel and Petrol are revoked)	
		Reduction of overall incidence of VAT on "Diesel" and "Petrol and other motor spirit" sold within the state of Nagaland by Rs 7.00 (Rupees Seven) only per litre wef 4th Nov,2021 with reference to the prices prevailing on 3 rd Nov,2021	
		16.50% Or Rs 10.51 per liter whichever is higher (wef 22/02/2021 midnight)	Rs. 2.00 Road maintenance Cess per liter (wef 15/02/2020 midnight)
		17.50% or Rs 11.08 per liter whichever is higher (wef 11/11/2020 midnight)	Rs. 2.00 Road maintenance Cess per liter (wef 15/02/2020 midnight)
		14.5 (Increased from 10 % to 14.5% wef 15/02/2020 midnight)	Rs. 2.00 Road maintenance Cess per liter (wef 15/02/2020 midnight) NB: Covid Cess revoked from 24th Sept,2020 midnight
		10 (Reduced to 10 % from 13.5% wef 06/10/2018 midnight)	Rs 5.00 covid-19 Cess per liter (wef midnight till 24 th Sept,2020 t) + ii) Rs. 2.00 Road maintenance Cess per liter (wef 15/02/2020 midnight)
2.	Petrol and other motor spirit	21.75% or Rs.16.94 per litre, whichever is higher (wef 30/06/2024)	
		(The Notification NO.FIN/TAX-13/89 dated 16" November 2004 relating to Surcharge, Notification NO.FIN/TAX-13/89 (Vo-) dated 14h February 2020 relating to Road Maintenance Cess and Notification NO.FIN/TAX-13/89 (Vol-) dated 4"n November 2021 relating to rebate on Diesel and Petrol are revoked)	
		Reduction of overall incidence of VAT on "Diesel" and "Petrol and other motor spirit" sold within the state of Nagaland by Rs 7.00 (Rupees Seven) only per litre wef 4th Nov,2021 with reference to the prices prevailing on 3 rd Nov,2021	
25% or Rs 16.04 per liter whichever is higher (wef 22/02/2021 midnight)	Rs. 2.00 Road maintenance Cess per liter wef 15/02/2020 midnight		

		<p align="center">29.80% or Rs 18.26 per liter whichever is higher (wef 11/11/2020 midnight)</p>	Rs. 2.00 Road maintenance Cess per liter wef 15/02/2020 midnight
		<p align="center">25 (Increased from 20.38 % to 25% wef 15/02/2020 midnight)</p>	<p>Rs. 2.00 Road maintenance Cess per liter wef 15/02/2020 midnight NB: Covid Cess revoked from 24th Sept,2020 midnight</p>
		<p align="center">20.38 (Reduced to 20.38 % from 23.5% wef 06/10/2018 midnight)</p>	<p>i) Rs 6.00 Covid-19 Cess per liter (wef 28/04/2020 midnight till 24th Sept,2020 midnight) + ii) Rs. 2.00 Road maintenance Cess per liter wef 15/02/2020 midnight</p>
			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 <i>(Central Act 74 of 1956)</i>	<p align="center">1 (Reduced to 1 percent from 5% wef 18th April,2017)</p>	
	b) Aviation Turbine Fuel (ATF) not Falling under item no. 3 above.	<p align="center">1 (Reduced to 1 percent from 20% wef 18th April,2017)</p>	
4	Natural Gas ₁	<p align="center">5 (Increased from 4.75 to 5% wef 1/08/2015)</p>	
5	Crude Oil	<p align="center">5 (Increased from 4.75 to 5% wef 01/08/2015)</p>	
6	Liquefied Petroleum Gas Domestic	<p align="center">5 (Increased from 4.75 to 5% wef /08/2015) (Subsumed under GST)</p>	
7	Liquefied Petroleum Gas Commercial	<p align="center">12 (Subsumed under GST)</p>	
8	Lubricants, lubricating oil, engine oil, break oil and grease	<p align="center">12 (Subsumed under GST)</p>	
9	Kerosene Oil when sold through public Distribution system (PDS)	<p align="center">5 (Subsumed under GST)</p>	
10	Kerosene Oil when Sold otherwise	<p align="center">15 (Subsumed under GST)</p>	
11	Other Petroleum products not specifically mentioned anywhere in the schedule	<p align="center">12 (Subsumed under GST)</p>	

12	Petroleum Coke	5 (Increased from 4.75 to 5% wef 01/08/2015) (Subsumed under GST)	
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