

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

RAJYA SABHA

UNSTARRED QUESTION NO.50

TO BE ANSWERED ON TUESDAY THE 11TH DECEMBER, 2018
AGRAHAYANA 20, 1940 (SAKA)

INCLUSION OF ATF UNDER GST AMBIT

50. KUMARI SELJA:

Will the Minister of FINANCE be pleased to state:

(a) whether Government has planned to introduce Aviation Turbine Fuel under the ambit of Goods and Services Tax;

(b) whether any deliberations regarding the same have taken place within the GST Council; and

(c) if not, the reasons therefor?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI SHIV PRATAP SHUKLA)

(a): As per Article 279 A (5) of the Constitution, the Goods and Service Tax Council shall recommend the date on which the goods and services tax be levied on petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel (ATF). As per the section 9(2) of the CGST Act, inclusion of these products in GST will require recommendation of the GST Council. So far, the GST Council has not made any recommendation for inclusion of ATF under GST.

(b) & (c): No deliberation has taken place on the issue in GST Council. The Council shall take up the issue of inclusion of petroleum products in GST at an appropriate time.
