

**GOVERNMENT OF INDIA  
MINISTRY OF PETROLEUM AND NATURAL GAS**

**RAJYA SABHA  
UNSTARRED QUESTION NO. 150  
TO BE ANSWERED ON 29<sup>TH</sup> NOVEMBER, 2021**

**Increase in petroleum prices**

**150 Shri K.C. Venugopal:**

Will the Minister of *Petroleum and Natural Gas* be pleased to state:

- (a) whether it is a fact that the prices of petroleum products have increased manyfolds resulting in inflation on each and every products in the country and the increase is being linked to international prices;
- (b) if so, the details of taxes increased on petroleum products during the last three years;
- (c) whether Government has any plan for increasing the price of petroleum for the benefit of oil producing companies and not raising the taxes so as to cushion the consumers as well as controlling the inflation; and
- (d) if not, the reasons therefor?

**ANSWER**

**MINISTER OF STATE IN THE MINISTRY OF PETROLEUM AND NATURAL GAS  
(SHRI RAMESWAR TELI)**

(a) to (d): Prices of petrol and diesel are market-determined with effect from 26.06.2010 and 19.10.2014 respectively. Since then, the Public Sector Oil Marketing Companies (OMCs) take appropriate decision on pricing of petrol and diesel in line with their international product prices, exchange rate, tax structure, inland freight and other cost elements. The prices of petroleum products in the country are linked to the price of respective products in the international market. However, the Government continues to modulate the effective price to consumer for Subsidized Domestic LPG and Retail Selling Price of PDS Kerosene.

With an aim to reduce the prices of petrol and diesel and give relief to the consumers, the Central Government reduced the Central Excise duty on petrol and diesel by Rs.5 per litre and Rs.10 per litre respectively with effect from 4<sup>th</sup> November, 2021. Many States/UTs have also reduced VAT on petrol and diesel subsequently.

The detail of Excise and Customs duty on petroleum products are given below:

Period	Total Central Excise duty (Rs/litre)		GST (percentage)
	Petrol	Diesel	LPG
W.e.f. <b>06.07.2019</b>	19.98	15.83	5%
W.e.f. <b>14.03.2020</b>	22.98	18.83	
W.e.f. <b>06.05.2020</b>	32.98	31.83	
W.e.f. <b>02.02.2021</b>	32.90	31.80	
w.e.f. <b>04.11.2021</b>	27.90	21.80	

Period	Total Customs duty		
	Petrol	Diesel	LPG
As on <b>01.04.2019</b>	2.5% plus 3% social welfare surcharge	2.5% plus 3% social welfare surcharge	NIL
<b>02.02.2021</b>	2.5% plus 10% social welfare surcharge	2.5% plus 10% social welfare surcharge	

The State wise actual rates of VAT on petrol and diesel for the last three years are given as Annexure. State Governments charge VAT on the central excise duty component also, apart from other cost elements of the fuels.

X-X-X-X-X

**Annexure**

Annexure referred to in reply to part (b) of Rajya Sabha Unstarred Question No. 150 asked by Shri K.C. Venugopal to be answered on 29<sup>th</sup> November, 2021 regarding “Increase in petroleum prices”.

**Statement of Actual rates of Sales tax/ VAT levied by various States/ UTs as on 01.04.2019**

Sr. No	State/UT	Petrol	Diesel
1	Andhra Pradesh	31% VAT + Rs.2/litre VAT	22.25% VAT + Rs.2/litre VAT
2	Arunachal Pradesh	16.20% VAT	8.60% VAT
3	Assam	32.66% or Rs.14 per litre whichever is higher as VAT , Reduction of Rs.2.5/Litre	23.66% or Rs.8.75 per litre whichever is higher as VAT, Reduction of Rs. 2.5/Litre
4	Bihar	22.20% VAT (30% Surcharge on VAT as irrecoverable tax)	15% VAT (30% Surcharge on VAT as irrecoverable tax)
5	Chhattisgarh	21% VAT + Rs.2/litre VAT	21% VAT + Rs.1/litre VAT
6	Delhi	27% VAT	Rs.250/KL air ambience charges + 16.75% VAT
7	Goa	15% VAT + 0.5% Green cess	15% VAT + 0.5% Green cess
8	Gujarat	17% VAT+ 4% Cess on Town Rate & VAT	17% VAT + 4 % Cess on Town Rate & VAT
9	Haryana	22.26% or Rs.14.25/litre whichever is higher as VAT+5% additional tax on VAT	13.24% VAT or Rs.8.15/litre whichever is higher as VAT+5% additional tax on VAT
10	Himachal Pradesh	23.10% VAT	11.60% VAT
11	Jammu & Kashmir	24% MST+ Rs.5/Litre employment cess, Reduction of Rs.2.5/Litre	16% MST+ Rs.1/Litre employment cess , Reduction of Rs.2.5/Litre
12	Jharkhand	22% on the sale price or Rs. 15.00 per litre , which ever is higher + Cess of Rs 1.00 per Ltr and this calculated amount reduced by Rs. 2.50 per litre.	22% on the sale price or Rs. 8.37 per litre , which ever is higher + Cess of Rs 1.00 per Ltr and this calculated amount reduced by Rs. 2.50 per litre.
13	Karnataka	32% sales tax	21% sales tax
14	Kerala	30.08% sales tax+ Rs.1/litre additional sales tax + 1% cess	22.76% sales tax+ Rs.1/litre additional sales tax + 1% cess
15	Madhya Pradesh	28 % VAT + Rs.1.5/litre VAT+1%Cess	18% VAT+1% Cess
16	Maharashtra – Mumbai, Thane & Navi Mumbai	26% VAT+ Rs.7.12/Litre additional tax	24% VAT
17	Maharashtra (Rest of State)	25% VAT+ Rs.7.12/Litre additional tax	21% VAT
18	Manipur	21.20% VAT	10.60% VAT

Sr. No	State/UT	Petrol	Diesel
19	Meghalaya	22% VAT + 2% surcharge, Reduction of Rs.2.5/Litre	13.5% VAT +2% surcharge, Reduction of Rs.2.5/Litre
20	Mizoram	20% VAT	12% VAT
21	Nagaland	20.38% VAT +5% surcharge + Rs.1.50/Litre as road maintenance cess	10% VAT+ 5% surcharge + Rs.1.50/Litre as road maintenance cess
22	Odisha	26% VAT	26% VAT
23	Punjab	Rs.2050/KL (cess) +20.11% VAT+10% additional tax on VAT	Rs.1050/KL (cess) + 11.80% VAT+10% additional tax on VAT
24	Rajasthan	26% VAT+Rs 1500/KL road development cess	18% VAT+ Rs.1750/KL road development cess
25	Sikkim	25% VAT+ Rs.3000/KL cess + Rs 100/KL sikkim consumer welfare fund	17.5% VAT + Rs.2500/KL cess + Rs 100/KL sikkim consumer welfareFund
26	Tamil Nadu	34% VAT	25% VAT
27	Telangana	35.20% VAT	27% VAT
28	Tripura	23% VAT+ 3% Tripura Road Development Cess	15.50% VAT+ 3% Tripura Road Development Cess
29	Uttarakhand	22.07% or Rs.14.50/litre whichever is higher as VAT	13.53% VAT or Rs.8.40/litre whichever is higher as VAT
30	Uttar Pradesh	23.78% or Rs.14.41/Litre- whichever is higher	14.05% or Rs8.43/Litre- whichever is higher
31	West Bengal	25% or Rs.13.12/litre whichever is higher as sales tax+ Rs.1000/KL cess- Rs.1000/KL exemption (20% Additional tax on VAT as irrecoverable tax)	17% or Rs.7.70/litre whichever is higher as sales tax + Rs 1000/KL cess – Rs 1290/KL sales tax rebate (20% Additional tax on VAT as irrecoverable tax)
32	Andaman & Nicobar Islands	6%	6%
33	Chandigarh	Rs.10/KL cess +17.45% VAT	Rs.10/KL cess + 9.02% VAT
34	Dadra & Nagar Haveli	20% VAT	15% VAT
35	Daman & Diu	20% VAT	15% VAT
36	Lakshadweep	Nil	Nil
37	Puducherry	21.15% VAT	17.15% VAT

Source- OMCs

**Statement of Actual rates of Sales tax/ VAT levied by various States/ UTs as on 01.04.2020**

Sr. No	State/UT	Petrol	Diesel
1	Andaman & Nicobar Islands	6%	6%
2	Andhra Pradesh	31% VAT + Rs.2.76/litre VAT	22.25% VAT + Rs.3.07/litre VAT
3	Arunachal Pradesh	16.20%	8.60%
4	Assam	32.66% or Rs.14 per litre whichever is higher as VAT	23.66% or Rs.8.75 per litre whichever is higher as VAT
5	Bihar	22% VAT if sale price exceeds Rs.65/litre otherwise 26% VAT (30% Surcharge on VAT as irrecoverable tax)	15% VAT if sale price exceeds Rs.64/litre otherwise 19% VAT (30% Surcharge on VAT as irrecoverable tax)
6	Chandigarh	Rs.10/KL cess +17.45% VAT	Rs.10/KL cess + 9.02% VAT
7	Chhattisgarh	25% VAT + Rs.2/litre VAT	25% VAT + Rs.1/litre VAT
8	Dadra & Nagar Haveli	20% VAT	15% VAT
9	Daman & Diu	20% VAT	15% VAT
10	Delhi	27% VAT	Rs.250/KL air ambience charges + 16.75% VAT
11	Goa	21% VAT + 0.5% Green cess	18% VAT + 0.5% Green cess
12	Gujarat	17% VAT+ 4% Cess on Town Rate & VAT	17% VAT + 4 % Cess on Town Rate & VAT
13	Haryana	22.26% or Rs.14.25/litre whichever is higher as VAT+5% additional tax on VAT	13.24% VAT or Rs.8.15/litre whichever is higher as VAT+5% additional tax on VAT
14	Himachal Pradesh	25% or Rs14.50/Litre- whichever is higher	14% or Rs8.00/Litre- whichever is higher
15	Jammu & Kashmir	24% MST+ Rs.5/Litre employment cess, Reduction of Rs.2.5/Litre	16% MST+ Rs.1/Litre employment cess , Reduction of Rs.0.50/Litre
16	Jharkhand	22% on the sale price or Rs. 15.00 per litre , which ever is higher + Cess of Rs 1.00 per Ltr and this calculated amount reduced by Rs. 2.50 per litre.	22% on the sale price or Rs. 8.37 per litre , which ever is higher + Cess of Rs 1.00 per Ltr and this calculated amount reduced by Rs. 2.50 per litre.
17	Karnataka	35% sales tax	24% sales tax
18	Kerala	30.08% sales tax+ Rs.1/litre additional sales tax + 1% cess	22.76% sales tax+ Rs.1/litre additional sales tax + 1% cess
19	Lakshadweep	Nil	Nil
20	Madhya Pradesh	33 % VAT + Rs.3.5/litre VAT+1% Cess	23% VAT+ Rs.2/litre VAT+1% Cess
21	Maharashtra – Mumbai,	26% VAT+ Rs.8.12/Litre additional tax	24% VAT+ Rs.1.00/Litre additional

Sr. No	State/UT	Petrol	Diesel
	Thane & Navi Mumbai		tax
22	Maharashtra (Rest of State)	25% VAT+ Rs.8.12/Litre additional tax	21% VAT+ Rs.1.00/Litre additional tax
23	Manipur	25% VAT	14.5% VAT
24	Meghalaya	22% VAT + 2% surcharge	13.5% VAT +2% surcharge
25	Mizoram	20% VAT	12% VAT
26	Nagaland	25.00% VAT +5% surcharge + Rs.2.00/Litre as road maintenance cess	14.50% VAT+ 5% surcharge + Rs.2.00/Litre as road maintenance cess
27	Odisha	26% VAT	26% VAT
28	Puducherry	21.15% VAT	17.15% VAT
29	Punjab	Rs.2050/KL (cess)+ Rs.0.10 per Litre (Urban Transport Fund) +20.11% VAT+10% additional tax on VAT	Rs.1050/KL (cess) + Rs.0.10 per Litre (Urban Transport Fund) + 11.80% VAT+10% additional tax on VAT
30	Rajasthan	34% VAT+Rs 1500/KL road development cess	26% VAT+ Rs.1750/KL road development cess
31	Sikkim	25% VAT+ Rs.3000/KL cess + Rs 100/KL sikkim consumer welfare fund	12.5% VAT + Rs.2500/KL cess + Rs 100/KL sikkim consumer welfareFund
32	Tamil Nadu	34% VAT	25% VAT
33	Telangana	35.20% VAT	27% VAT
34	Tripura	23% VAT+ 3% Tripura Road Development Cess	15.50% VAT+ 3% Tripura Road Development Cess
35	Uttar Pradesh	26.80% or Rs16.74/Litre- whichever is higher	17.48% or Rs 9.41/Litre- whichever is higher
36	Uttarakhand	25% or Rs.17/litre whichever is higher as VAT	17.48% VAT or Rs.9.41/litre whichever is higher as VAT
37	West Bengal	25% or Rs.13.12/litre whichever is higher as sales tax+ Rs.1000/KL cess- Rs.17/KL exemption (20% Additional tax on VAT as irrecoverable tax)	17% or Rs.7.70/litre whichever is higher as sales tax + Rs 1000/KL cess – Rs 290/KL sales tax rebate (20% Additional tax on VAT as irrecoverable tax)

Source- OMCs

**Statement of Actual rates of VAT/Sales Tax levied by various States/ UTs as on 01.04.2021**

Sr. No	State/UT	Petrol	Diesel
1	Andaman & Nicobar Islands	6%	6%
2	Andhra Pradesh	31% VAT + Rs.4/litre VAT+Rs.1/litre Road Development Cess and Vat thereon	22.25% VAT + Rs.4/litre VAT+Rs.1/litre Road Development Cess and Vat thereon
3	Arunachal Pradesh	20.00%	12.50%
4	Assam	32.66% or Rs.22.63 per litre whichever is higher as VAT minus Rebate of Rs.5 per Litre	23.66% or Rs.17.45 per litre whichever is higher as VAT minus Rebate of Rs.5 per Litre
5	Bihar	26% or Rs 16.65/Litre whichever is higher (30% Surcharge on VAT as irrecoverable tax)	19% or Rs 12.33/Litre whichever is higher (30% Surcharge on VAT as irrecoverable tax)
6	Chandigarh	Rs.10/KL cess +22.45% or Rs.12.58/Litre whichever is higher	Rs.10/KL cess + 14.02% or Rs.7.63/Litre whichever is higher
7	Chhattisgarh	25% VAT + Rs.2/litre VAT	25% VAT + Rs.1/litre VAT
8	Dadra and Nagar Haveli and Daman and Diu	20% VAT	20% VAT
9	Delhi	30% VAT	Rs.250/KL air ambience charges + 16.75% VAT
10	Goa	27% VAT + 0.5% Green cess	23% VAT + 0.5% Green cess
11	Gujarat	20.1% VAT+ 4% Cess on Town Rate & VAT	20.2% VAT + 4 % Cess on Town Rate & VAT
12	Haryana	25% or Rs.15.62/litre whichever is higher as VAT+5% additional tax on VAT	16.40% VAT or Rs.10.08/litre whichever is higher as VAT+5% additional tax on VAT
13	Himachal Pradesh	25% or Rs 15.50/Litre- whichever is higher	14% or Rs 9.00/Litre- whichever is higher
14	Jammu & Kashmir	24% MST+ Rs.5/Litre employment cess, Reduction of Rs.0.50/Litre	16% MST+ Rs.1.50/Litre employment cess
15	Jharkhand	22% on the sale price or Rs. 17.00 per litre , which ever is higher + Cess of Rs 1.00 per Ltr	22% on the sale price or Rs. 12.50 per litre , which ever is higher + Cess of Rs 1.00 per Ltr
16	Karnataka	35% sales tax	24% sales tax
17	Kerala	30.08% sales tax+ Rs.1/litre additional sales tax + 1% cess	22.76% sales tax+ Rs.1/litre additional sales tax + 1% cess
18	Ladakh	24% MST+ Rs.5/Litre employment cess, Reduction of Rs.2.5/Litre	16% MST+ Rs.1/Litre employment cess , Reduction of Rs.0.50/Litre

Sr. No	State/UT	Petrol	Diesel
19	Lakshadweep	Nil	Nil
20	Madhya Pradesh	33 % VAT + Rs.4.5/litre VAT+1% Cess	23% VAT+ Rs.3/litre VAT+1% Cess
21	Maharashtra – Mumbai, Thane & Navi Mumbai	26% VAT+ Rs.10.12/Litre additional tax	24% VAT+ Rs.3.00/Litre additional tax
22	Maharashtra (Rest of State)	25% VAT+ Rs.10.12/Litre additional tax	21% VAT+ Rs.3.00/Litre additional tax
23	Manipur	36.50% VAT	22.50% VAT
24	Meghalaya	20% or Rs15.00/Litre- whichever is higher (Rs.0.10/Litre pollution surcharge)	12% or Rs9.00/Litre- whichever is higher (Rs.0.10/Litre pollution surcharge)
25	Mizoram	25% VAT	14.5% VAT
26	Nagaland	25% VAT or Rs. 16.04/litre whichever is higher +5% surcharge + Rs.2.00/Litre as road maintenance cess	16.50% VAT or Rs. 10.51/litre whichever is higher +5% surcharge + Rs.2.00/Litre as road maintenance cess
27	Odisha	32% VAT	28% VAT
28	Puducherry	26% VAT	17.75% VAT
29	Punjab	Rs.2050/KL (cess)+ Rs.0.10 per Litre (Urban Transport Fund) +24.79% VAT+10% additional tax on VAT	Rs.1050/KL (cess) + Rs.0.10 per Litre (Urban Transport Fund) + 15.94% VAT+10% additional tax on VAT
30	Rajasthan	36% VAT+Rs 1500/KL road development cess	26% VAT+ Rs.1750/KL road development cess
31	Sikkim	25.25% VAT+ Rs.3000/KL cess	14.75% VAT + Rs.2500/KL cess
32	Tamil Nadu	15% + Rs.13.02 per litre	11% + Rs.9.62 per litre
33	Telangana	35.20% VAT	27% VAT
34	Tripura	25% VAT+ 3% Tripura Road Development Cess	16.50% VAT+ 3% Tripura Road Development Cess
35	Uttar Pradesh	26.80% or Rs 18.74/Litre whichever is higher	17.48% or Rs 10.41/Litre whichever is higher
36	Uttarakhand	25% or Rs 19 Per Ltr whichever is greater	17.48% or Rs Rs 10.41 Per Ltr whichever is greater
37	West Bengal	25% or Rs.13.12/litre whichever is higher as sales tax+ Rs.1000/KL cess- Rs.17/KL exemption – Rs 1000/KL sales tax rebate (20% Additional tax on VAT as irrecoverable tax)	17% or Rs.7.70/litre whichever is higher as sales tax + Rs 1000/KL cess – Rs 1000/KL sales tax rebate (20% Additional tax on VAT as irrecoverable tax)
Source- (As per details provided by IOCL/HPCL)			



**Statement showing the Actual rates of State taxes/ GST as on 23.11.2021**

State/UT	Petrol	Diesel
Andaman & Nicobar Islands	1%	1%
Andhra Pradesh	31% VAT + Rs. 4/litre VAT+Rs. 1/litre Road Development Cess and Vat thereon	22.25% VAT + Rs. 4/litre VAT+Rs. 1/litre Road Development Cess and Vat thereon
Arunachal Pradesh	14.50%	7.00%
Assam	32.66% or Rs. 22.63 per litre whichever is higher, Rebate of Rs. 5 per Litre & Additional rebate of Rs. 5.3 per litre	23.66% or Rs. 17.45 per litre whichever is higher, Rebate of Rs. 5 per litre & Additional rebate of Rs. 5.1 per litre
Bihar	23.58% or Rs. 16.65/Litre whichever is higher (30% Surcharge on VAT as irrecoverable tax)	16.37% or Rs. 12.33/Litre whichever is higher (30% Surcharge on VAT as irrecoverable tax)
Chandigarh	Rs. 10/KL cess +15.24% or Rs. 12.42 per Litre whichever is higher	Rs. 10/KL cess + 6.66% or Rs. 5.07 per Litre whichever is higher
Chhattisgarh	24% VAT + Rs. 2/litre VAT	23% VAT + Rs. 1/litre VAT
Dadra and Nagar Haveli and Daman and Diu	12.75% VAT	13.50% VAT
Delhi	30% VAT	Rs. 250/KL air ambience charges + 16.75% VAT
Goa	20% VAT + 0.5% Green cess	17% VAT + 0.5% Green cess
Gujarat	13.7% VAT+ 4% Cess on Town Rate & VAT	14.9% VAT + 4 % Cess on Town Rate & VAT
Haryana	18.20% or Rs. 14.50/litre whichever is higher as VAT+5% additional tax on VAT	16% VAT or Rs. 11.86/litre whichever is higher as VAT+5% additional tax on VAT
Himachal Pradesh	17.50% or Rs. 13.50/Litre- whichever is higher	6% or Rs. 4.40/Litre- whichever is higher
Jammu & Kashmir	24% MST+ Rs. 2/Litre employment cess, Reduction of Rs. 4.50/Litre	16% MST+ Rs. 1.00/Litre employment cess, Reduction of Rs. 6.50/Litre
Jharkhand	22% on the sale price or Rs. 17.00 per litre , which ever is higher + Cess of Rs. 1.00 per Ltr	22% on the sale price or Rs. 12.50 per litre , which ever is higher + Cess of Rs. 1.00 per Ltr
Karnataka	25.92% sales tax	14.34% sales tax
Kerala	30.08% sales tax+ Rs. 1/litre additional sales tax + 1% cess	22.76% sales tax+ Rs. 1/litre additional sales tax + 1% cess
Ladakh	15% MST+ Rs. 5/Litre employment cess, Reduction of Rs. 2.5/Litre	6% MST+ Rs. 1/Litre employment cess , Reduction of Rs. 0.50/Litre
Lakshadweep	Nil	Nil
Madhya Pradesh	29 % VAT + Rs. 2.5/litre VAT+1% Cess	19% VAT+ Rs. 1.5/litre VAT+1% Cess
Maharashtra – Mumbai, Thane & Navi Mumbai	26% VAT+ Rs. 10.12/Litre additional tax	24% VAT+ Rs. 3.00/Litre additional tax

Maharashtra (Rest of State)	25% VAT+ Rs. 10.12/Litre additional tax	21% VAT+ Rs. 3.00/Litre additional tax
Manipur	25% VAT	13.50% VAT
Meghalaya	13.50% or Rs. 11.00/Litre- whichever is higher (Rs. 0.10/Litre pollution surcharge)	5% or Rs. 4.00/Litre- whichever is higher (Rs. 0.10/Litre pollution surcharge)
Mizoram	16.36% VAT	5.23% VAT
Nagaland	25% VAT or Rs. 16.04/litre whichever is higher +5% surcharge + Rs. 2.00/Litre as road maintenance cess minus rebate of Rs. 5.50/Litre	16.50% VAT or Rs. 10.51/litre whichever is higher +5% surcharge + Rs. 2.00/Litre as road maintenance cess minus rebate of Rs. 5.10/Litre
Odisha	28% VAT	24% VAT
Puducherry	14.55% VAT	8.65% VAT
Punjab	Rs. 2050/KL (cess)+ Rs. 0.10 per Litre (Urban Transport Fund) + 0.25 per Litre (Special Infrastructure Development Fee)+ 13.77% VAT+10% additional tax or Rs. 12.50/Litre whichever is higher	Rs. 1050/KL (cess) + Rs. 0.10 per Litre (Urban Transport Fund) +0.25 per Litre (Special Infrastructure Development Fee) + 9.92% VAT+10% additional tax and or Rs. 8.24/Litre whichever is higher
Rajasthan	31.04% VAT+Rs. 1500/KL road development cess	19.30% VAT+ Rs. 1750/KL road development cess
Sikkim	17.30% VAT+ Rs. 3000/KL cess	7% VAT + Rs. 2500/KL cess
Tamil Nadu	13% + Rs. 11.52 per litre	11% + Rs. 9.62 per litre
Telangana	35.20% VAT	27% VAT
Tripura	17.50% VAT+ 3% Tripura Road Development Cess	10.00% VAT+ 3% Tripura Road Development Cess
Uttar Pradesh	19.36% or Rs. 14.85/Litre whichever is higher	17.08% or Rs. 10.41/Litre whichever is higher
Uttarakhand	16.97% or Rs. 13.14 Per Ltr whichever is greater	17.15% or Rs. 10.41 Per Ltr whichever is greater
West Bengal	25% or Rs. 13.12/litre whichever is higher as sales tax+ Rs. 1000/KL cess – Rs. 1000/KL sales tax rebate (20% Additional tax on VAT as irrecoverable tax)	17% or Rs. 7.70/litre whichever is higher as sales tax + Rs. 1000/KL cess – Rs. 1000/KL sales tax rebate (20% Additional tax on VAT as irrecoverable tax)

(As per details provided by OMCs)

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