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

**RAJYA SABHA**

**UNSTARRED QUESTION NO. 135**

**TO BE ANSWERED ON 18 July, 2022**

**Tax collected on fuel by oil companies**

135 **# Shri Ram Nath Thakur:**

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

(a) the details of amount earned by oil companies on account of taxes imposed on fuels during the years 2020-21 and 2021-22 respectively;

(b) whether it is a fact that oil companies are in profit; and

(c) the quantum of tax being collected on each litre of petrol and diesel and the details thereof?

**ANSWER**

**MINISTER OF STATE IN THE MINISTRY OF PETROLEUM AND NATURAL GAS**

**(SHRI RAMESWAR TELI)**

(a): The details of contribution to central and state exchequer from petroleum sector during the last 2 years are as under:

Rs./Crore

| Year | Total Contribution to Central Exchequer | Total Contribution to State Exchequer | Total Contribution of Petroleum Sector to Exchequer |
|---|---|---|---|
| 2020-21 | 4,55,069 | 2,17,650 | 6,72,719 |
| 2021-22 | 4,92,303 | 2,82,122 | 7,74,425 |

Source: Based on data provided to Petroleum Planning and Analysis Cell (PPAC) by 16 major oil & gas companies

(b): The Stand-alone Profit After Tax (PAT)/ (Losses) of public sector oil and gas companies is as under:

(Rs./Crore)

| Companies | 2020-21 | 2021-22 |
|---|---|---|
| Oil and Natural Gas Corporation (ONGC) | 11,246 | 40,306 |
| Gas Authority of India Limited (GAIL) | 4,890 | 10,364 |
| Oil India Limited (OIL) | 1,742 | 3,887 |
| Indian Oil Corporation Limited (IOCL) | 21,836 | 24,184 |
| Bharat Petroleum Corporation Limited (BPCL) | 19,042 | 8,789 |
| Hindustan Petroleum Corporation Limited (HPCL) | 10,664 | 6,383 |
| Mangalore Refinery and Petrochemicals Limited (MRPL) | (240) | 2,955 |
| Chennai Petroleum Corporation Limited (CPCL) | 238 | 1,342 |
| Numaligarh Refinery Limited (NRL) | 3,036 | 3,562 |

Source: PPAC

(c): The details of taxes imposed by Central and State Government on petrol and diesel are given below:

**Customs duty:** The Customs duty rates on petrol and diesel are given below:

| Effective Date | Petrol and Diesel |
|---|---|
| 02.02.2021 | 2.5 % plus 10% social welfare surcharge |

Source: PPAC

**Excise duty:** The Central Excise duty rates on petrol and diesel as on date are given below:

**Rs./Litre**

| Effective Date | Petrol | Diesel |
|---|---|---|
| 22.05.2022 | 19.90 | 15.80 |

Source: PPAC

**VAT:** State wise actual rates of VAT on petrol and diesel as on 01.07.2022 are given at Annexure.

x-x-x-x-x

**Annexure**

**Annexure referred to in reply to part (c) of Rajya Sabha Unstarred Question No. 135 asked by Shri Ram Nath Thakur to be answered on 18 July, 2022 regarding "Tax collected on fuel by oil companies".**

| Sr. No | State | VAT/Sales Tax Rates as on 1st July 2022 | |
|---|---|---|---|
| | | **Petrol** | **Diesel** |
| 1 | Andaman & Nicobar | 1% | 1% |
| 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 | 14.50% | 7.00% |
| 4 | 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 |
| 5 | 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) |
| 6 | Chandigarh | Rs.10/KL cess +15.24% or Rs.12.42/Litre whichever is higher | Rs.10/KL cess + 6.66% or Rs.5.07/Litre whichever is higher |
| 7 | Chhattisgarh | 24% VAT + Rs.2/litre VAT | 23% VAT + Rs.1/litre VAT |
| 8 | Dadra and Nagar Haveli and Daman and Diu | 12.75% VAT | 13.50% VAT |
| 9 | Delhi | 19.40% VAT | Rs.250/KL air ambience charges + 16.75% VAT |
| 10 | Goa | 20% VAT + 0.5% Green cess | 17% VAT + 0.5% Green cess |
| 11 | Gujarat | 13.7% VAT+ 4% Cess on Town Rate & VAT | 14.9% VAT + 4 % Cess on Town Rate & VAT |
| 12 | Haryana | 18.20% or Rs.14.50/litre whichever is higher as VAT+5% additional tax on VAT | 16.00% VAT or Rs.11.86/litre whichever is higher as VAT+5% additional tax on VAT |
| 13 | Himachal Pradesh | 17.5% or Rs 13.50/Litre- whichever is higher | 6% or Rs 4.40/Litre- whichever is higher |
| 14 | Jammu & Kashmir | 24% MST+ Rs.2/Litre employment cess, Rebate of Rs.4.50/Litre | 16% MST+ Rs.1.00/Litre employment cess , Rebate of Rs.6.50/Litre |
| 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 | 25.92% sales tax | 14.34% 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 | 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 |

| Sr. No | State | VAT/Sales Tax Rates as on 1st July 2022 | |
|---|---|---|---|
| | | **Petrol** | **Diesel** |
| 19 | Lakshadweep | Nil | Nil |
| 20 | Madhya Pradesh | 29 % VAT + Rs.2.5/litre VAT+1%Cess | 19% VAT+ Rs.1.5/litre VAT+1% Cess |
| 21 | Maharashtra – Mumbai, Thane , Navi Mumbai, Amravati & Aurangabad | 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 | 25% VAT | 13.5% VAT |
| 24 | Meghalaya | 13.5% or Rs 11.00/Litre- whichever is higher (Rs.0.10/Litre pollution surcharge) | 5% or Rs4.00/Litre- whichever is higher (Rs.0.10/Litre pollution surcharge) |
| 25 | Mizoram | 16.36% VAT | 5.23% VAT |
| 26 | Nagaland | 25% VAT or Rs. 16.04/litre whichever is higher +5% surcharge + Rs.2.00/Litre as road maintenance cess , Rebate Rs. 5.5 per litre | 16.50% VAT or Rs. 10.51/litre whichever is higher +5% surcharge + Rs.2.00/Litre as road maintenance cess , Rebate Rs. 5.1 per litre |
| 27 | Odisha | 28% VAT | 24% VAT |
| 28 | Puducherry | 14.55% VAT | 8.65% VAT |
| 29 | Punjab | Rs.2050/KL (cess)+ Rs.0.10 per Litre (Urban Transport Fund) + 0.25 per Litre (Special Infrastructure Development Fee)+13.77% VAT plus 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 plus 10% additional tax or Rs.8.24/Litre whichever is higher |
| 30 | Rajasthan | 31.04% VAT+Rs 1500/KL road development cess | 19.30% VAT+ Rs.1750/KL road development cess |
| 31 | Sikkim | 20% VAT+ Rs.3000/KL cess | 10% VAT + Rs.2500/KL cess |
| 32 | Tamil Nadu | 13% + Rs.11.52 per litre | 11% + Rs.9.62 per litre |
| 33 | Telangana | 35.20% VAT | 27% VAT |
| 34 | Tripura | 17.50% VAT+ 3% Tripura Road Development Cess | 10.00% VAT+ 3% Tripura Road Development Cess |
| 35 | Uttar Pradesh | 19.36% or Rs 14.85/Litre whichever is higher | 17.08% or Rs 10.41/Litre whichever is higher |
| 36 | Uttarakhand | 16.97% or Rs 13.14 Per Ltr whichever is greater | 17.15% 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 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 –Petroleum Planning & Analysis Cell (PPAC)