

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

**LOK SABHA**  
**STARRED QUESTION NO. \*2**  
TO BE ANSWERED ON FRIDAY, THE 15<sup>th</sup> DECEMBER, 2017  
24 AGRAHAYANA, 1939 (SAKA)

**Petroleum Products under GST**

\*2. MOHAMMED FAIZAL:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government has any plan to include the prices of petroleum products under Goods and Services Tax (GST);
- (b) if so, the details thereof;
- (c) whether the Government has received any representations/requests in this regard; and
- (d) if so, the details thereof along with the action taken by the Government thereon?

**ANSWER**  
**UNION FINANCE MINISTER**  
**(SHRI ARUN JAITLEY)**

(a) to (d) A statement is laid on the Table of the House.

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**STATEMENT REFERRED TO IN REPLY TO PARTS (a) to (d) OF LOK  
SABHA STARRED QUESTION NO. \*2 FOR ANSWER ON 15<sup>TH</sup> DECEMBER,  
2017**

(a) and (b)

Clause 12 A of Article 366 of the Constitution defines 'goods and services tax' (GST) as "any tax on supply of goods or services or both except taxes on the supply of alcoholic liquor for human consumption". Further Article 279A (5) provides that Goods and Services Tax Council shall recommend the date on which goods and services tax shall be levied on petroleum crude, high speed diesel, motor spirit, natural gas and aviation turbine fuel. Thus while petroleum products are included under goods and services tax, the date on which GST shall be levied on such products shall be as per decision of the Goods and Service Tax Council.

(c) and (d)

The Government has received representations in this regard from various organizations and associations including Association of Oil and Gas Operators (AOGO), Federation of Indian Chambers of Commerce and Industry (FICCI), Rajasthan Petroleum Dealers Association, All India Plastics Manufacturers' Association, Mumbai, Chamber of Small Industry Association, Maharashtra, Association of Private Airport Operations, New Delhi, HPCL-Mittal Energy Limited, PHD Chamber of commerce and Industry, New Delhi, Institute of Chartered Accountants, India and others. No decision has been taken so far by the GST Council with regard to the inclusion of petroleum products in GST.