

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

.....

LOK SABHA

UNSTARRED QUESTION No.4757

TO BE ANSWERED ON FRIDAY, MARCH 23, 2018/CHAITRA 2, 1940 (SAKA)

Review of GST

†4757.SHRI SANJAY KAKA PATIL:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government is reviewing to overhaul the Goods and Services Tax (GST) and if so, the details thereof;
- (b) whether the Government is reconsidering to subsume the other taxes of Central pool of taxes such as Excise Duty, Service Tax, Value Added Tax (VAT), etc. within GST;
- (c) if so, the details thereof; and
- (d) the details of the implementation of various slabs of GST e.g. 28 per cent, 18 per cent, 12 per cent, 5 per cent and 0 per cent along with the slab-wise details of the items of common use?

**MINISTER OF STATE FOR FINANCE
(SHRI SHIV PRATAP SHUKLA)**

- (a) No Sir.
- (b) & (c) Central Excise Duty, Service Tax and Value Added Tax (VAT) have already been subsumed under GST. However, GST on supply of petroleum crude, high speed diesel, motor spirit (petrol), natural gas and aviation turbine fuel shall be levied with effect from such date as may be notified by the government on the recommendations of GST Council. The supply of alcoholic liquor for human consumption has been kept out of purview of GST.
- (d) The GST rates on goods and services were fitted into various slabs i.e. NIL, 5%, 12%, 18% and 28%, largely based on the pre-GST incidence of indirect taxes on Centre and States, including the embedded taxes. The details of goods and services attracting various GST rates are available in public domain and hosted on website www.cbec.gov.in
