

**GOVERNMENT OF INDIA  
MINISTRY OF CIVIL AVIATION  
LOK SABHA  
UNSTARRED QUESTION NO. : 4323  
(To be answered on the 18<sup>th</sup> July 2019)**

**REMOVAL/REDUCTION OF AVIATION TURBINE FUEL TAX**

**4323. SHRI RAVNEET SINGH BITTU**

**Will the Minister of CIVIL AVIATION**

**नागर विमानन मंत्री**

**be pleased to state:-**

- (a) whether the Government plans to remove or reduce the Aviation Turbine Fuel (ATF) tax, if so, the details thereof;  
(b) the amount received from this tax during the last five years; and  
(c) whether the Government offers any rebates against this tax, if so, the details thereof?

**ANSWER**

**Minister of State (IC) in the Ministry of CIVIL AVIATION**

**नागर विमानन मंत्रालय में राज्य मंत्री (स्वतंत्र प्रभार)**

**(Shri Hardeep Singh Puri)**

(a): Central Excise Duty on Aviation Turbine Fuel (ATF) has been reduced from 14% to 11% with effect from 11 October 2018. Value Added Tax / Sales Tax levied on ATF by various State Governments has also been varied by them from time to time. Basic Customs Duty of 5% is levied on import of ATF with effect from 27 September 2018.

Article 279A(5) of the Constitution provides that Goods and Services Tax (GST) Council shall recommend the date on which GST shall be levied on petroleum crude, high speed diesel, motor spirit, natural gas and ATF. Thus, the decision to include ATF under GST rests with the GST Council. No decision has been taken in this regard.

(b): The details of central excise duty and customs duty collected on the ATF is as under:

Year	(in Rs. crore)	
	Central Excise Duty	Customs Duty
2014-15	1,063	58
2015-16	1,623	78
2016-17	1,520	161
2017-18	1,938	162
2018-19 (P)	2,540	229

(c): Excise duty rebate is allowed on export of excisable goods.