

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA
STARRED QUESTION NO. *212**

TO BE ANSWERED ON MONDAY, DECEMBER 18, 2023/AGRAHAYANA 27, 1945 (SAKA)

SUBSUMING FUELS UNDER GST

***212. SHRI SHYAM SINGH YADAV:**

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government intends to subsume fuels like petrol, diesel, natural gas and Aviation Turbine Fuel (ATF) under GST;
- (b) if so, the details thereof and if not, the reasons therefor;
- (c) whether the Government has made any estimate as to how much revenue would be generated by subsuming or the amount of revenue forgone by not subsuming fuels mentioned above under GST; and
- (d) if so, the details thereof?

ANSWER

**MINISTER OF FINANCE
SHRIMATI NIRMALA SITHARAMAN**

(a), (b), (c) and (d): A statement is placed on the Table of the House.

STATEMENT REFERRED TO IN REPLY TO THE LOK SABHA STARRED QUESTION NO. 212 RAISED BY SHRI SHYAM SINGH YADAV FOR 18th DECEMBER, 2023 ON SUBSUMING FUELS UNDER GST

(a) and (b): Article 279 A (5) of the Constitution prescribes that the Goods and Service Tax Council shall recommend the date on which the goods and services tax be levied on petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel (ATF). Also, as per the section 9(2) of the CGST Act, inclusion of these products in GST will require recommendation of the GST Council. So far, the GST Council, in which the states are also represented, has not made any recommendation for inclusion of these goods under GST.

(c) and (d): Revenue Generation will depend on the GST rate. At present, these products are not covered in GST and no recommendation has been made so far by the GST Council. Therefore, it is not possible to assess the revenue generated or revenue foregone by not subsuming these fuels in GST.
