

**LOK SABHA**  
**UNSTARRED QUESTION NO. 3586**  
**TO BE ANSWERED ON 24 MARCH, 2022**

**Crude Oil Price in International Market**

†3586. SHRI DEEPAK BAIJ:

**पेट्रोलियम और प्राकृतिक गैस मंत्री**

Will the Minister of PETROLEUM AND NATURAL GAS be pleased to state:

- (a) the details of the increase in the prices of crude oil in the international market during the last three years;
- (b) whether the Government is likely to consider to reduce various taxes in order to reduce the impact of increase in crude oil prices on domestic consumers in the international market if so, the details thereof; and
- (c) the details of increase and reduction in various taxes per litre on petrol, diesel, cooking gas and CNG separately during the last three years?

**ANSWER**

**पेट्रोलियम और प्राकृतिक गैस मंत्रालय में राज्य मंत्री**  
**(श्री रामेश्वर तेली)**

**MINISTER OF STATE IN THE MINISTRY OF PETROLEUM AND NATURAL GAS**  
**(SHRI RAMESWAR TELI)**

(a): The average price of Indian basket of Crude oil during the last three years is given below:

Year	Crude oil price (\$/bbl)
2018-19	69.88
2019-20	60.47
2020-21	44.82
2021-22 (till 16 <sup>th</sup> March, 2022)	75.71

(b): Prices of petrol and diesel have been market-determined with effect from 26.06.2010 and 19.10.2014 respectively. Since then, the Public Sector Oil Marketing Companies (OMCs) take appropriate decision on pricing of petrol and diesel in line with their international product prices, exchange rate, tax structure, inland freight and other cost elements. The Central Government reduced the Central Excise duty on petrol and diesel by Rs. 5 and Rs. 10 per litre respectively effective from 4 November, 2021. The measure was aimed to give a further fillip to the economy and to boost consumption and keep inflation low, thus helping the poor and middle classes. Following this reduction in Central Excise duty, many States/UTs have also reduced the VAT on petrol and diesel subsequently.

(c): The details of various taxes on petrol, diesel, LPG and CNG for the last three years are given below:

Period	Total Central Excise duty (Rs/litre)		Central Excise Duty (percentage)	GST (percentage) w.e.f. 01.07.2017
	Petrol	Diesel	CNG	LPG
W.e.f. 01.04.2018	19.48	15.33	14%	5%
W.e.f. 05.10.2018	17.98	13.83		
W.e.f. 06.07.2019	19.98	15.83		
W.e.f. 14.03.2020	22.98	18.83		
W.e.f. 06.05.2020	32.98	31.83		
W.e.f. 02.02.2021	32.90	31.80		
w.e.f. 04.11.2021	27.90	21.80		

Period	Total Customs duty		
	Petrol	Diesel	LPG
As on 01.04.2018	2.5% plus 3% social welfare surcharge	2.5% plus 3% social welfare surcharge	NIL
02.02.2021	2.5% plus 10% social welfare surcharge	2.5% plus 10% social welfare surcharge	

The State wise actual rates of VAT on petrol, diesel and CNG for the last three years are given at Annexure. State Governments charge VAT on the central excise duty component also, apart from other cost elements of the fuels.

X-X-X-X-X

**Annexure referred to in reply to part (c) of Lok Sabha Unstarred Question No. 3586 asked by Shri Deepak Baij to be answered on 24<sup>th</sup> March, 2022 regarding “Crude Oil Price in International Market”.**

**Statement of Actual rates of Sales tax/ VAT levied by various States/ UTs as on 01.04.2019**

Sr. No	State/UT	Petrol	Diesel	CNG
1	Andhra Pradesh	31% VAT + Rs.2/litre VAT	22.25% VAT + Rs.2/litre VAT	14.50%
2	Arunachal Pradesh	16.20% VAT	8.60% VAT	20.00%
3	Assam	32.66% or Rs.14 per litre whichever is higher as VAT , Reduction of Rs.2.5/Litre	23.66% or Rs.8.75 per litre whichever is higher as VAT, Reduction of Rs. 2.5/Litre	14.50%
4	Bihar	22.20% VAT (30% Surcharge on VAT as irrecoverable tax)	15% VAT (30% Surcharge on VAT as irrecoverable tax)	20.00%
5	Chhattisgarh	21% VAT + Rs.2/litre VAT	21% VAT + Rs.1/litre VAT	25.00%
6	Delhi	27% VAT	Rs.250/KL air ambience charges + 16.75% VAT	0.00%
7	Goa	15% VAT + 0.5% Green cess	15% VAT + 0.5% Green cess	12.50%
8	Gujarat	17% VAT+ 4% Cess on Town Rate & VAT	17% VAT + 4 % Cess on Town Rate & VAT	15.00%
9	Haryana	22.26% or Rs.14.25/litre whichever is higher as VAT+5% additional tax on VAT	13.24% VAT or Rs.8.15/litre whichever is higher as VAT+5% additional tax on VAT	5.00%, Additional Tax on VAT 5.00%
10	Himachal Pradesh	23.10% VAT	11.60% VAT	13.75%
11	Jammu & Kashmir	24% MST+ Rs.5/Litre employment cess, Reduction of Rs.2.5/Litre	16% MST+ Rs.1/Litre employment cess , Reduction of Rs.2.5/Litre	21.00%
12	Jharkhand	22% on the sale price or Rs. 15.00 per litre , which ever is higher + Cess of Rs 1.00 per Ltr and this calculated amount reduced by Rs. 2.50 per litre.	22% on the sale price or Rs. 8.37 per litre , which ever is higher + Cess of Rs 1.00 per Ltr and this calculated amount reduced by Rs. 2.50 per litre.	14.00%
13	Karnataka	32% sales tax	21% sales tax	14.50%
14	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	14.50%
15	Madhya Pradesh	28 % VAT + Rs.1.5/litre VAT+1% Cess	18% VAT+1% Cess	14.00%
16	Maharashtra – Mumbai, Thane & Navi Mumbai	26% VAT+ Rs.7.12/Litre additional tax	24% VAT	13.50%
17	Maharashtra (Rest of State)	25% VAT+ Rs.7.12/Litre additional tax	21% VAT	13.50%
18	Manipur	21.00% VAT	10.60% VAT	12.50%

19	Meghalaya	22% VAT + 2% surcharge, Reduction of Rs.2.5/Litre	13.5% VAT +2% surcharge, Reduction of Rs.2.5/Litre	14.50%
20	Mizoram	20% VAT	12% VAT	13.50%
21	Nagaland	20.38% VAT +5% surcharge + Rs.1.50/Litre as road maintenance cess	10% VAT+ 5% surcharge + Rs.1.50/Litre as road maintenance cess	5.00%, surcharge on tax 5.00% (16.07.15)
22	Odisha	26% VAT	26% VAT	15.00%
23	Punjab	Rs.2050/KL (cess) +20.11% VAT+10% additional tax on VAT	Rs.1050/KL (cess) + 11.80% VAT+10% additional tax on VAT	13.00%, Surcharge on Tax 10.00%
24	Rajasthan	26% VAT+Rs 1500/KL road development cess	18% VAT+ Rs.1750/KL road development cess	14.50%
25	Sikkim	25% VAT+ Rs.3000/KL cess + Rs 100/KL sikkim consumer welfare fund	17.5% VAT + Rs.2500/KL cess + Rs 100/KL sikkim consumer welfareFund	13.50%
26	Tamil Nadu	34% VAT	25% VAT	5.00%
27	Telangana	35.20% VAT	27% VAT	14.50%
28	Tripura	23% VAT+ 3% Tripura Road Development Cess	15.50% VAT+ 3% Tripura Road Development Cess	15.50% & 3.00% Cess on Turnover(Taxable Value+VAT). Cess is w.e.f 29.12.2018
29	Uttarakhand	22.07% or Rs.14.50/litre whichever is higher as VAT	13.53% VAT or Rs.8.40/litre whichever is higher as VAT	20%
30	Uttar Pradesh	23.78% or Rs.14.41/Litre- whichever is higher	14.05% or Rs8.43/Litre- whichever is higher	W.e.f 14.11.2018- 12.50%
31	West Bengal	25% or Rs.13.12/litre whichever is higher as sales tax+ Rs.1000/KL cess- Rs.1000/KL exemption (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 1290/KL sales tax rebate (20% Additional tax on VAT as irrecoverable tax)	5.00%
32	Andaman & Nicobar Islands	6%	6%	10.00%
33	Chandigarh	Rs.10/KL cess +17.45% VAT	Rs.10/KL cess + 9.02% VAT	12.50%
34	Dadra & Nagar Haveli	20% VAT	15% VAT	12.50%
35	Daman & Diu	20% VAT	15% VAT	20%
36	Lakshadweep	Nil	Nil	~*
37	Puducherry	21.15% VAT	17.15% VAT	5.00%

\*There is no prevailing VAT or Sales Tax Act in the UT of Lakshadweep, hence no VAT/Sales tax is applicable on sale of CNG in Lakshadweep.

Source-IOCL & PPAC

**Statement of Actual rates of Sales tax/ VAT levied by various States/ UTs as on 01.04.2020**

Sr. No	State/UT	Petrol	Diesel	CNG
1	Andaman & Nicobar Islands	6%	6%	10.00%
2	Andhra Pradesh	31% VAT + Rs.2.76/litre VAT	22.25% VAT + Rs.3.07/litre VAT	14.50%
3	Arunachal Pradesh	16.20%	8.60%	20.00%
4	Assam	32.66% or Rs.14 per litre whichever is higher as VAT	23.66% or Rs.8.75 per litre whichever is higher as VAT	14.50%
5	Bihar	22% VAT if sale price exceeds Rs.65/litre otherwise 26% VAT (30% Surcharge on VAT as irrecoverable tax)	15% VAT if sale price exceeds Rs.64/litre otherwise 19% VAT (30% Surcharge on VAT as irrecoverable tax)	20.00%
6	Chandigarh	Rs.10/KL cess +17.45% VAT	Rs.10/KL cess + 9.02% VAT	12.50%
7	Chhattisgarh	25% VAT + Rs.2/litre VAT	25% VAT + Rs.1/litre VAT	25.00%
8	Dadra & Nagar Haveli	20% VAT	15% VAT	20.00%
9	Daman & Diu	20% VAT	15% VAT	20%
10	Delhi	27% VAT	Rs.250/KL air ambience charges + 16.75% VAT	0.00%
11	Goa	21% VAT + 0.5% Green cess	18% VAT + 0.5% Green cess	12.50%
12	Gujarat	17% VAT+ 4% Cess on Town Rate & VAT	17% VAT + 4 % Cess on Town Rate & VAT	15.00%
13	Haryana	22.26% or Rs.14.25/litre whichever is higher as VAT+5% additional tax on VAT	13.24% VAT or Rs.8.15/litre whichever is higher as VAT+5% additional tax on VAT	5.00%, Additional Tax on VAT 5.00%
14	Himachal Pradesh	25% or Rs14.50/Litre- whichever is higher	14% or Rs8.00/Litre- whichever is higher	13.75%
15	Jammu & Kashmir	24% MST+ Rs.5/Litre employment cess, Reduction of Rs.2.5/Litre	16% MST+ Rs.1/Litre employment cess , Reduction of Rs.0.50/Litre	21.00%
16	Jharkhand	22% on the sale price or Rs. 15.00 per litre , which ever is higher + Cess of Rs 1.00 per Ltr and this calculated amount reduced by Rs. 2.50 per litre.	22% on the sale price or Rs. 8.37 per litre , which ever is higher + Cess of Rs 1.00 per Ltr and this calculated amount reduced by Rs. 2.50 per litre.	14.00%
17	Karnataka	35% sales tax	24% sales tax	14.50%
18	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	14.50%
19	Lakshadweep	Nil	Nil	-*
20	Madhya Pradesh	33 % VAT + Rs.3.5/litre VAT+1%Cess	23% VAT+ Rs.2/litre VAT+1% Cess	14.00%
21	Maharashtra – Mumbai, Thane & Navi Mumbai	26% VAT+ Rs.8.12/Litre additional tax	24% VAT+ Rs.1.00/Litre additional tax	13.50%

22	Maharashtra (Rest of State)	25% VAT+ Rs.8.12/Litre additional tax	21% VAT+ Rs.1.00/Litre additional tax	13.50%
23	Manipur	25% VAT	14.5% VAT	13.50%
24	Meghalaya	22% VAT + 2% surcharge	13.5% VAT +2% surcharge	14.50%
25	Mizoram	20% VAT	12% VAT	13.50%
26	Nagaland	25.00% VAT +5% surcharge + Rs.2.00/Litre as road maintenance cess	14.50% VAT+ 5% surcharge + Rs.2.00/Litre as road maintenance cess	5.00%, surcharge on tax 5.00% (16.07.15)
27	Odisha	26% VAT	26% VAT	15.00%
28	Puducherry	21.15% VAT	17.15% VAT	14.50%
29	Punjab	Rs.2050/KL (cess)+ Rs.0.10 per Litre (Urban Transport Fund) +20.11% VAT+10% additional tax on VAT	Rs.1050/KL (cess) + Rs.0.10 per Litre (Urban Transport Fund) + 11.80% VAT+10% additional tax on VAT	13.00%, Surcharge on Tax 10.00%
30	Rajasthan	34% VAT+Rs 1500/KL road development cess	26% VAT+ Rs.1750/KL road development cess	14.50%
31	Sikkim	25% VAT+ Rs.3000/KL cess + Rs 100/KL sikkim consumer welfare fund	12.5% VAT + Rs.2500/KL cess + Rs 100/KL sikkim consumer welfareFund	13.50%
32	Tamil Nadu	34% VAT	25% VAT	5.00%
33	Telangana	35.20% VAT	27% VAT	14.50%
34	Tripura	23% VAT+ 3% Tripura Road Development Cess	15.50% VAT+ 3% Tripura Road Development Cess	4.00% & 15.50% Cess on Turnover(Taxable Value+VAT). Cess is w.e.f 14.08.2019
35	Uttar Pradesh	26.80% or Rs16.74/Litre- whichever is higher	17.48% or Rs 9.41/Litre- whichever is higher	12.50%
36	Uttarakhand	25% or Rs.17/litre whichever is higher as VAT	17.48% VAT or Rs.9.41/litre whichever is higher as VAT	20.00%
37	West Bengal	25% or Rs.13.12/litre whichever is higher as sales tax+ Rs.1000/KL cess- Rs.17/KL exemption (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 290/KL sales tax rebate (20% Additional tax on VAT as irrecoverable tax)	5.00%

\*There is no prevailing VAT or Sales Tax Act in the UT of Lakshadweep, hence no VAT/Sales tax is applicable on sale of CNG in Lakshadweep.

Source-IOCL & PPAC

**Statement of Actual rates of VAT/Sales Tax levied by various States/ UTs as on 01.04.2021**

Sr. No	State/UT	Petrol	Diesel	CNG
1	Andaman & Nicobar Islands	6%	6%	10.00%
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	24.50%
3	Arunachal Pradesh	20.00%	12.50%	20.00%
4	Assam	32.66% or Rs.22.63 per litre whichever is higher as VAT minus Rebate of Rs.5 per Litre	23.66% or Rs.17.45 per litre whichever is higher as VAT minus Rebate of Rs.5 per Litre	14.50%
5	Bihar	26% or Rs 16.65/Litre whichever is higher (30% Surcharge on VAT as irrecoverable tax)	19% or Rs 12.33/Litre whichever is higher (30% Surcharge on VAT as irrecoverable tax)	20.00%
6	Chandigarh	Rs.10/KL cess +22.45% or Rs.12.58/Litre whichever is higher	Rs.10/KL cess + 14.02% or Rs.7.63/Litre whichever is higher	12.50%
7	Chhattisgarh	25% VAT + Rs.2/litre VAT	25% VAT + Rs.1/litre VAT	25.00%
8	Dadra and Nagar Haveli and Daman and Diu	20% VAT	20% VAT	20.00%
9	Delhi	30% VAT	Rs.250/KL air ambience charges + 16.75% VAT	0.00%
10	Goa	27% VAT + 0.5% Green cess	23% VAT + 0.5% Green cess	12.50% Goa Green Cess-0.50% on Turnover including VAT
11	Gujarat	20.1% VAT+ 4% Cess on Town Rate & VAT	20.2% VAT + 4 % Cess on Town Rate & VAT	15.00%
12	Haryana	25% or Rs.15.62/litre whichever is higher as VAT+5% additional tax on VAT	16.40% VAT or Rs.10.08/litre whichever is higher as VAT+5% additional tax on VAT	5.00%, Additional Tax on VAT 5.00%
13	Himachal Pradesh	25% or Rs 15.50/Litre- whichever is higher	14% or Rs 9.00/Litre- whichever is higher	13.75%
14	Jammu & Kashmir	24% MST+ Rs.5/Litre employment cess, Reduction of Rs.0.50/Litre	16% MST+ Rs.1.50/Litre employment cess	21.00%
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	14.00%
16	Karnataka	35% sales tax	24% sales tax	14.50%
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	5.00%
18	Ladakh	24% MST+ Rs.5/Litre employment cess, Reduction of Rs.2.5/Litre	16% MST+ Rs.1/Litre employment cess , Reduction of Rs.0.50/Litre	21.00%
19	Lakshadweep	Nil	Nil	*

20	Madhya Pradesh	33 % VAT + Rs.4.5/litre VAT+1%Cess	23% VAT+ Rs.3/litre VAT+1% Cess	14.00%
21	Maharashtra – Mumbai, Thane & Navi Mumbai	26% VAT+ Rs.10.12/Litre additional tax	24% VAT+ Rs.3.00/Litre additional tax	13.50%
22	Maharashtra (Rest of State)	25% VAT+ Rs.10.12/Litre additional tax	21% VAT+ Rs.3.00/Litre additional tax	13.50%
23	Manipur	36.50% VAT	22.50% VAT	13.50%
24	Meghalaya	20% or Rs15.00/Litre- whichever is higher (Rs.0.10/Litre pollution surcharge)	12% or Rs9.00/Litre- whichever is higher (Rs.0.10/Litre pollution surcharge)	14.50%
25	Mizoram	25% VAT	14.5% VAT	13.50%
26	Nagaland	25% VAT or Rs. 16.04/litre whichever is higher +5% surcharge + Rs.2.00/Litre as road maintenance cess	16.50% VAT or Rs. 10.51/litre whichever is higher +5% surcharge + Rs.2.00/Litre as road maintenance cess	5.00%, surcharge on tax 5.00% (16.07.15)
27	Odisha	32% VAT	28% VAT	15.00%
28	Puducherry	26% VAT	17.75% VAT	14.50%
29	Punjab	Rs.2050/KL (cess)+ Rs.0.10 per Litre (Urban Transport Fund) +24.79% VAT+10% additional tax on VAT	Rs.1050/KL (cess) + Rs.0.10 per Litre (Urban Transport Fund) + 15.94% VAT+10% additional tax on VAT	13.00%, Surcharge on Tax 10.00%
30	Rajasthan	36% VAT+Rs 1500/KL road development cess	26% VAT+ Rs.1750/KL road development cess	14.50%
31	Sikkim	25.25% VAT+ Rs.3000/KL cess	14.75% VAT + Rs.2500/KL cess	13.50%
32	Tamil Nadu	15% + Rs.13.02 per litre	11% + Rs.9.62 per litre	5.00%
33	Telangana	35.20% VAT	27% VAT	14.50%
34	Tripura	25% VAT+ 3% Tripura Road Development Cess	16.50% VAT+ 3% Tripura Road Development Cess	4.00% & 19.50% Cess on Turnover(Taxable Value+VAT). Cess is w.e.f 13.05.2020
35	Uttar Pradesh	26.80% or Rs 18.74/Litre whichever is higher	17.48% or Rs 10.41/Litre whichever is higher	12.50%
36	Uttarakhand	25% or Rs 19 Per Ltr whichever is greater	17.48% or Rs Rs 10.41 Per Ltr whichever is greater	20.00%
37	West Bengal	25% or Rs.13.12/litre whichever is higher as sales tax+ Rs.1000/KL cess- Rs.17/KL exemption – 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)	5.00%

\*There is no prevailing VAT or Sales Tax Act in the UT of Lakshadweep, hence no VAT/Sales tax is applicable on sale of CNG in Lakshadweep.



**Statement of Actual rates of VAT/Sales Tax levied by various States/ UTs as on 01.03.2022.**

Sr. No	State/UT	Petrol	Diesel	CNG
1	Andaman & Nicobar Islands	1%	1%	10.00%
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	24.50%
3	Arunachal Pradesh	14.50%	7.00%	20.00%
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	14.50%
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)	20.00%
6	Chandigarh	Rs.10/KL cess +15.24% or Rs 12.42 per liter which ever is higher	Rs.10/KL cess + 6.66% or Rs5.07 per liter which ever is higher	12.50%
7	Chhattisgarh	24% VAT + Rs.2/litre VAT	23% VAT + Rs.1/litre VAT	25.00%
8	Dadra and Nagar Haveli and Daman and Diu	12.75% VAT	13.50% VAT	20.00%
9	Delhi	19.40% VAT	Rs.250/KL air ambience charges + 16.75% VAT	0.00%
10	Goa	20% VAT + 0.5% Green cess	17% VAT + 0.5% Green cess	12.50% Goa Green Cess- 0.50% on Turnover excluding VAT
11	Gujarat	13.7% VAT+ 4% Cess on Town Rate & VAT	14.9% VAT + 4 % Cess on Town Rate & VAT	15.00%
12	Haryana	18.20% or Rs.14.50/litre whichever is higher as VAT+5% additional tax on VAT	16% VAT or Rs.11.86/litre whichever is higher as VAT+5% additional tax on VAT	5.00%, Additional Tax on VAT 5.00%
13	Himachal Pradesh	17.50% or Rs 13.50/Litre- whichever is higher	6% or Rs 4.40/Litre- whichever is higher	13.75%
14	Jammu & Kashmir	24% MST+ Rs.2/Litre employment cess, Reduction of Rs.4.50/Litre	16% MST+ Rs.1.00/Litre employment cess, Reduction of Rs.6.50/Litre	21.00%
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	14.00%
16	Karnataka	25.92% sales tax	14.34% sales tax	14.50%
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	5.00%
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	21.00%
19	Lakshadweep	Nil	Nil	-*

20	Madhya Pradesh	29 % VAT + Rs.2.5/litre VAT+1% Cess	19% VAT+ Rs.1.50/litre VAT+1% Cess	14.00%
21	Maharashtra – Mumbai, Thane & Navi Mumbai	26% VAT+ Rs.10.12/Litre additional tax	24% VAT+ Rs.3.00/Litre additional tax	13.50%
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	13.50% VAT	13.50%
24	Meghalaya	13.50% or Rs11.00/Litre- whichever is higher (Rs.0.10/Litre pollution surcharge)	5% or Rs 4.00/Litre- whichever is higher (Rs.0.10/Litre pollution surcharge)	14.50%
25	Mizoram	16.36% VAT	5.23% VAT	13.50%
26	Nagaland	25% VAT or Rs. 16.04/litre whichever is higher +5% surcharge + Rs.2.00/Litre as road maintenance cess minus rebate of Rs.5.50/Litre	16.50% VAT or Rs. 10.51/litre whichever is higher +5% surcharge + Rs.2.00/Litre as road maintenance cess minus rebate of Rs.5.10/Litre	5.00%, surcharge on tax 5.00% (16.07.15)
27	Odisha	28% VAT	24% VAT	15.00%
28	Puducherry	14.55% VAT	8.65% VAT	14.50%
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 and or Rs.8.24/Litre whichever is higher	13.00%, Surcharge on Tax 10.00%
30	Rajasthan	31.04% VAT+Rs 1500/KL road development cess	19.30% VAT+ Rs.1750/KL road development cess	14.50%
31	Sikkim	17.30% VAT+ Rs.3000/KL cess	7% VAT + Rs.2500/KL cess	13.50%
32	Tamil Nadu	13% + Rs.11.52 per litre	11% + Rs.9.62 per litre	5.00%
33	Telangana	35.20% VAT	27% VAT	14.50%
34	Tripura	17.50% VAT+ 3% Tripura Road Development Cess	10.00% VAT+ 3% Tripura Road Development Cess	4.00% & 19.50% Cess on Turnover(Taxable Value+VAT). Cess is w.e.f 13.05.2020
35	Uttar Pradesh	19.36% or Rs 14.85/Litre whichever is higher	17.08% or Rs 10.41/Litre whichever is higher	12.50%
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	20.00%
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)	5.00%

\*There is no prevailing VAT or Sales Tax Act in the UT of Lakshadweep, hence no VAT/Sales tax is applicable on sale of CNG in Lakshadweep.