

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
**RAJYA SABHA**  
**UNSTARRED QUESTION NO-69**  
ANSWERED ON – 02.02.2021

**BRINGING PETROLEUM PRODUCTS UNDER GST AMBIT**

69. Dr. Kirodi Lal Meena:

Will the Minister of FINANCE be pleased to state:-

- (a) whether LPG, kerosene, naphtha and light diesel come under the ambit of Goods and Services Tax (GST), but five petroleum products namely crude oil, high speed diesel motor spirit, natural gas and aircraft turbine fuel have been exempted from GST, if so, the details thereof and the reasons therefor;
- (b) by when Government proposes to bring these products under the ambit of GST; and
- (c) whether the matter of inclusion of these petroleum products has been discussed in the meetings of the Goods and Services Tax Council, if so, the details thereof and, if not, the reasons therefor?

**ANSWER**

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE  
(SHRI ANURAG SINGH THAKUR)

(a), (b) and (c): As per Article 279 A (5) of the Constitution, 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). 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 has not made any recommendation for inclusion of five petroleum products[petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas andATF] under GST.

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