

**GOVERNMENT OF INDIA
MINISTRY OF PETROLEUM AND NATURAL GAS**

RAJYA SABHA

UNSTARRED QUESTION NO. 135

TO BE ANSWERED ON 18 July, 2022

Tax collected on fuel by oil companies

135 # Shri Ram Nath Thakur:

Will the Minister of *Petroleum and Natural Gas* be pleased to state:

- (a) the details of amount earned by oil companies on account of taxes imposed on fuels during the years 2020-21 and 2021-22 respectively;
- (b) whether it is a fact that oil companies are in profit; and
- (c) the quantum of tax being collected on each litre of petrol and diesel and the details thereof?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF PETROLEUM AND NATURAL GAS

(SHRI RAMESWAR TELI)

- (a): The details of contribution to central and state exchequer from petroleum sector during the last 2 years are as under:

Rs./Crore

Year	Total Contribution to Central Exchequer	Total Contribution to State Exchequer	Total Contribution of Petroleum Sector to Exchequer
2020-21	4,55,069	2,17,650	6,72,719
2021-22	4,92,303	2,82,122	7,74,425

Source: Based on data provided to Petroleum Planning and Analysis Cell (PPAC) by 16 major oil & gas companies

- (b): The Stand-alone Profit After Tax (PAT)/ (Losses) of public sector oil and gas companies is as under:

(Rs./Crore)

Companies	2020-21	2021-22
Oil and Natural Gas Corporation (ONGC)	11,246	40,306
Gas Authority of India Limited (GAIL)	4,890	10,364
Oil India Limited (OIL)	1,742	3,887
Indian Oil Corporation Limited (IOCL)	21,836	24,184
Bharat Petroleum Corporation Limited (BPCL)	19,042	8,789
Hindustan Petroleum Corporation Limited (HPCL)	10,664	6,383
Mangalore Refinery and Petrochemicals Limited (MRPL)	(240)	2,955
Chennai Petroleum Corporation Limited (CPCL)	238	1,342
Numaligarh Refinery Limited (NRL)	3,036	3,562

Source: PPAC

(c): The details of taxes imposed by Central and State Government on petrol and diesel are given below:

Customs duty: The Customs duty rates on petrol and diesel are given below:

Effective Date	Petrol and Diesel
02.02.2021	2.5 % plus 10% social welfare surcharge

Source: PPAC

Excise duty: The Central Excise duty rates on petrol and diesel as on date are given below:

Effective Date	Rs./Litre	
	Petrol	Diesel
22.05.2022	19.90	15.80

Source: PPAC

VAT: State wise actual rates of VAT on petrol and diesel as on 01.07.2022 are given at Annexure.

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Annexure referred to in reply to part (c) of Rajya Sabha Unstarred Question No. 135 asked by Shri Ram Nath Thakur to be answered on 18 July, 2022 regarding “Tax collected on fuel by oil companies”.

Sr. No	State	VAT/Sales Tax Rates as on 1st July 2022	
		Petrol	Diesel
1	Andaman & Nicobar	1%	1%
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
3	Arunachal Pradesh	14.50%	7.00%
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
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)
6	Chandigarh	Rs.10/KL cess +15.24% or Rs.12.42/Litre whichever is higher	Rs.10/KL cess + 6.66% or Rs.5.07/Litre whichever is higher
7	Chhattisgarh	24% VAT + Rs.2/litre VAT	23% VAT + Rs.1/litre VAT
8	Dadra and Nagar Haveli and Daman and Diu	12.75% VAT	13.50% VAT
9	Delhi	19.40% VAT	Rs.250/KL air ambience charges + 16.75% VAT
10	Goa	20% VAT + 0.5% Green cess	17% VAT + 0.5% Green cess
11	Gujarat	13.7% VAT+ 4% Cess on Town Rate & VAT	14.9% VAT + 4 % Cess on Town Rate & VAT
12	Haryana	18.20% or Rs.14.50/litre whichever is higher as VAT+5% additional tax on VAT	16.00% VAT or Rs.11.86/litre whichever is higher as VAT+5% additional tax on VAT
13	Himachal Pradesh	17.5% or Rs 13.50/Litre- whichever is higher	6% or Rs 4.40/Litre- whichever is higher
14	Jammu & Kashmir	24% MST+ Rs.2/Litre employment cess, Rebate of Rs.4.50/Litre	16% MST+ Rs.1.00/Litre employment cess , Rebate of Rs.6.50/Litre
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
16	Karnataka	25.92% sales tax	14.34% sales tax
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
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

Sr. No	State	VAT/Sales Tax Rates as on 1st July 2022	
		Petrol	Diesel
19	Lakshadweep	Nil	Nil
20	Madhya Pradesh	29 % VAT + Rs.2.5/litre VAT+1% Cess	19% VAT+ Rs.1.5/litre VAT+1% Cess
21	Maharashtra – Mumbai, Thane , Navi Mumbai, Amravati & Aurangabad	26% VAT+ Rs.10.12/Litre additional tax	24% VAT+ Rs.3.00/Litre additional tax
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	13.5% VAT
24	Meghalaya	13.5% or Rs 11.00/Litre- whichever is higher (Rs.0.10/Litre pollution surcharge)	5% or Rs4.00/Litre- whichever is higher (Rs.0.10/Litre pollution surcharge)
25	Mizoram	16.36% VAT	5.23% VAT
26	Nagaland	25% VAT or Rs. 16.04/litre whichever is higher +5% surcharge + Rs.2.00/Litre as road maintenance cess , Rebate Rs. 5.5 per litre	16.50% VAT or Rs. 10.51/litre whichever is higher +5% surcharge + Rs.2.00/Litre as road maintenance cess , Rebate Rs. 5.1 per litre
27	Odisha	28% VAT	24% VAT
28	Puducherry	14.55% VAT	8.65% VAT
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 or Rs.8.24/Litre whichever is higher
30	Rajasthan	31.04% VAT+Rs 1500/KL road development cess	19.30% VAT+ Rs.1750/KL road development cess
31	Sikkim	20% VAT+ Rs.3000/KL cess	10% VAT + Rs.2500/KL cess
32	Tamil Nadu	13% + Rs.11.52 per litre	11% + Rs.9.62 per litre
33	Telangana	35.20% VAT	27% VAT
34	Tripura	17.50% VAT+ 3% Tripura Road Development Cess	10.00% VAT+ 3% Tripura Road Development Cess
35	Uttar Pradesh	19.36% or Rs 14.85/Litre whichever is higher	17.08% or Rs 10.41/Litre whichever is higher
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
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)

Source –Petroleum Planning & Analysis Cell (PPAC)