

Pre GST Vs Post GST Tax Rate Analysis for Petroleum Products under GST

(All rates in %)

		GST Rate	5	18	5	18	18	18	18	18	18	18	
Sr.No.	State	Taxes	SKO PDS	SKO Industrial	LPG Domestic	LPG Non-Domestic	FO	LSHS	NAPHTHA	LDO*	Bitumen	Lubes	
1	Andhra Pradesh	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	5.00	14.50	5.00	14.50	14.50	14.50	14.50	14.50	22.25	5.00	14.50
		Cascading Effect	0.00	2.03	0.00	1.16	2.03	2.03	2.03	2.03	3.12	0.70	2.03
		Total Effective Tax Pre-GST	5.00	30.53	5.00	23.66	30.53	30.53	30.53	30.53	39.37	19.70	30.53
		Increase/(Decrease)	0.00	-12.53	0.00	-5.66	-12.53	-12.53	-12.53	-12.53	-21.37	-1.70	-12.53
2	Arunachal Pradesh	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	4.00	12.50	4.00	12.50	12.50	12.50	12.50	12.50	12.50	4.00	4.00
		Cascading Effect	0.00	1.75	0.00	1.00	1.75	1.75	1.75	1.75	1.75	0.56	0.56
		Total Effective Tax Pre-GST	4.00	28.25	4.00	21.50	28.25	28.25	28.25	28.25	28.25	18.56	18.56
		Increase/(Decrease)	1.00	-10.25	1.00	-3.50	-10.25	-10.25	-10.25	-10.25	-10.25	-0.56	-0.56
3	Assam	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	2.00	12.50	4.00	9.00	6.00	15.00	15.00	15.00	20.00	6.00	15.00
		Cascading Effect	0.00	1.75	0.00	0.72	0.84	2.10	2.10	2.10	2.80	0.84	2.10
		Total Effective Tax Pre-GST	2.00	28.25	4.00	17.72	20.84	31.10	31.10	31.10	36.80	20.84	31.10
		Increase/(Decrease)	3.00	-10.25	1.00	0.28	-2.84	-13.10	-13.10	-13.10	-18.80	-2.84	-13.10
4	Bihar	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	6.00	6.00	1.00	15.00	15.00	15.00	15.00	19.00	6.00	15.00	
		Cascading Effect	0.00	0.84	0.00	1.20	2.10	2.10	2.10	2.10	2.66	0.84	2.10
		Total Effective Tax Pre-GST	6.00	20.84	1.00	24.20	31.10	31.10	31.10	31.10	35.66	20.84	31.10
		Increase/(Decrease)	-1.00	-2.84	4.00	-6.20	-13.10	-13.10	-13.10	-13.10	-17.66	-2.84	-13.10
5	Chandigarh	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	5.00	12.50	0.00	12.50	12.50	12.50	12.50	16.40	5.00	12.50	
		Cascading Effect	0.00	1.75	0.00	1.00	1.75	1.75	1.75	2.30	0.70	1.75	
		Total Effective Tax Pre-GST	5.00	28.25	0.00	21.50	28.25	28.25	28.25	28.25	32.70	19.70	28.25
		Increase/(Decrease)	0.00	-10.25	5.00	-3.50	-10.25	-10.25	-10.25	-10.25	-14.70	-1.70	-10.25
6	Chattisgarh	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	4.00	14.50	0.00	6.05	5.00	14.50	14.50	6.05	5.00	15.65	
		Cascading Effect	0.00	2.03	0.00	0.48	0.70	2.03	2.03	0.85	0.70	2.19	
		Total Effective Tax Pre-GST	4.00	30.53	0.00	14.53	19.70	30.53	30.53	20.90	19.70	31.84	
		Increase/(Decrease)	1.00	-12.53	5.00	3.47	-1.70	-12.53	-12.53	-2.90	-1.70	-13.84	
7	Dadra Nagar Haveli	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	5.00	12.50	5.00	12.50	20.00	0.00	20.00	15.00	5.00	12.50	
		Cascading Effect	0.00	1.75	0.00	1.00	2.80	0.00	2.80	2.10	0.70	1.75	
		Total Effective Tax Pre-GST	5.00	28.25	5.00	21.50	36.80	14.00	36.80	31.10	19.70	28.25	
		Increase/(Decrease)	0.00	-10.25	0.00	-3.50	-18.80	4.00	-18.80	-13.10	-1.70	-10.25	
8	Daman & Diu	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	5.00	12.50	5.00	12.50	20.00	0.00	20.00	15.00	5.00	12.50	
		Cascading Effect	0.00	1.75	0.00	1.00	2.80	0.00	2.80	2.10	0.70	1.75	
		Total Effective Tax Pre-GST	5.00	28.25	5.00	21.50	36.80	14.00	36.80	31.10	19.70	28.25	
		Increase/(Decrease)	0.00	-10.25	0.00	-3.50	-18.80	4.00	-18.80	-13.10	-1.70	-10.25	
9	NCT of Delhi	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	5.00	12.50	0.00	5.00	20.00	20.00	20.00	16.75	5.00	20.00	
		Cascading Effect	0.00	1.75	0.00	0.40	2.80	2.80	2.80	2.35	0.70	2.80	
		Total Effective Tax Pre-GST	5.00	28.25	0.00	13.40	36.80	36.80	36.80	33.10	19.70	36.80	
		Increase/(Decrease)	0.00	-10.25	5.00	4.60	-18.80	-18.80	-18.80	-15.10	-1.70	-18.80	
10	Goa	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	5.05	13.00	0.50	13.00	13.00	13.00	20.50	22.50	5.50	13.00	
		Cascading Effect	0.00	1.82	0.00	1.04	1.82	1.82	2.87	3.15	0.77	1.82	
		Total Effective Tax Pre-GST	5.05	28.82	0.50	22.04	28.82	28.82	37.37	39.65	20.27	28.82	
		Increase/(Decrease)	-0.05	-10.82	4.50	-4.04	-10.82	-10.82	-19.37	-21.65	-2.27	-10.82	
11	Gujarat	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	0.00	27.50	5.00	15.00	5.00	17.50	18.50	15.00	5.00	17.50	
		Cascading Effect	0.00	3.85	0.00	1.20	0.70	2.45	2.59	2.10	0.70	2.45	
		Total Effective Tax Pre-GST	0.00	45.35	5.00	24.20	19.70	33.95	35.09	31.10	19.70	33.95	
		Increase/(Decrease)	5.00	-27.35	0.00	-6.20	-1.70	-15.95	-17.09	-13.10	-1.70	-15.95	
12	Haryana	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	0.00	13.13	0.00	13.13	13.13	13.13	13.13	13.13	17.22	5.25	13.13
		Cascading Effect	0.00	1.84	0.00	1.05	1.84	1.84	1.84	2.41	0.74	1.84	
		Total Effective Tax Pre-GST	0.00	28.96	0.00	22.18	28.96	28.96	28.96	33.63	19.99	28.96	
		Increase/(Decrease)	5.00	-10.96	5.00	-4.18	-10.96	-10.96	-10.96	-15.63	-1.99	-10.96	
13	Himachal Pradesh	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	0.00	13.75	4.00	13.75	21.71	13.75	7.10	29.92	5.00	13.75	
		Cascading Effect	0.00	1.93	0.00	1.10	3.04	1.93	0.99	4.19	0.70	1.93	
		Total Effective Tax Pre-GST	0.00	29.68	4.00	22.85	38.75	29.68	22.09	48.11	19.70	29.68	
		Increase/(Decrease)	5.00	-11.68	1.00	-4.85	-20.75	-11.68	-4.09	-30.11	-1.70	-11.68	
14	Jammu & Kashmir	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	5.00	14.50	0.00	14.50	14.50	14.50	14.50	16.00	5.00	14.50	
		Cascading Effect	0.00	2.03	0.00	1.16	2.03	2.03	2.03	2.24	0.70	2.03	
		Total Effective Tax Pre-GST	5.00	30.53	0.00	23.66	30.53	30.53	30.53	32.24	19.70	30.53	
		Increase/(Decrease)	0.00	-12.53	5.00	-5.66	-12.53	-12.53	-12.53	-14.24	-1.70	-12.53	
15	Jharkhand	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	2.00	14.50	3.70	14.50	14.00	14.50	14.50	22.00	5.50	14.50	
		Cascading Effect	0.00	2.03	0.00	1.16	1.96	2.03	2.03	3.08	0.77	2.03	
		Total Effective Tax Pre-GST	2.00	30.53	3.70	23.66	29.96	30.53	30.53	39.08	20.27	30.53	
		Increase/(Decrease)	3.00	-12.53	1.30	-5.66	-11.96	-12.53	-12.53	-21.08	-2.27	-12.53	

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(All rates in %)

GST Rate		5	18	5	18	18	18	18	18	18	18		
Sr.No.	State	Taxes	SKO PDS	SKO Industrial	LPG Domestic	LPG Non-Domestic	FO	LSHS	NAPHTHA	LDO*	Bitumen	Lubes	
16	Karnataka	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	5.50	14.50	1.00	14.50	20.23	20.23	20.23	10.78	24.95	10.78	20.23
		Cascading Effect	0.00	2.03	0.00	1.16	2.83	2.83	2.83	1.51	3.49	1.51	2.83
		Total Effective Tax Pre-GST	5.50	30.53	1.00	23.66	37.06	37.06	37.06	26.28	42.44	26.28	37.06
		Increase/(Decrease)	-0.50	-12.53	4.00	-5.66	-19.06	-19.06	-19.06	-8.28	-24.44	-8.28	-19.06
17	Kerala	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	5.00	14.50	4.04	14.50	14.50	14.50	5.00	47.62	5.00	14.50	
		Cascading Effect	0.00	2.03	0.00	1.16	2.03	2.03	0.70	6.67	0.70	2.03	
		Total Effective Tax Pre-GST	5.00	30.53	4.04	23.66	30.53	30.53	30.53	19.70	68.29	19.70	30.53
		Increase/(Decrease)	0.00	-12.53	0.96	-5.66	-12.53	-12.53	-12.53	-1.70	-50.29	-1.70	-12.53
18	Madhya Pradesh	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	5.00	16.28	7.10	16.28	15.14	16.28	16.28	15.14	6.05	16.28	
		Cascading Effect	0.00	2.28	0.00	1.30	2.12	2.28	2.28	2.12	0.85	2.28	
		Total Effective Tax Pre-GST	5.00	32.55	7.10	25.58	31.26	32.56	32.56	31.26	20.90	32.56	
		Increase/(Decrease)	0.00	-14.55	-2.10	-7.58	-13.26	-14.56	-14.56	-13.26	-2.90	-14.56	
19	Maharashtra (Within geographical limits of municipal corporation of)	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	3.00	13.50	3.00	13.50	13.50	13.50	13.50	13.50	13.50	13.50	
		Cascading Effect	0.00	1.89	0.00	1.08	1.89	1.89	1.89	1.89	1.89	1.89	
		Total Effective Tax Pre-GST	3.00	29.39	3.00	22.58	29.39	29.39	29.39	29.39	29.39	29.39	
		Increase/(Decrease)	2.00	-11.39	2.00	-4.58	-11.39	-11.39	-11.39	-11.39	-11.39	-11.39	
19	Maharashtra	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	3.00	13.50	3.00	13.50	13.50	13.50	13.50	13.50	13.50	13.50	
		Cascading Effect	0.00	1.89	0.00	1.08	1.89	1.89	1.89	1.89	1.89	1.89	
		Total Effective Tax Pre-GST	3.00	29.39	3.00	22.58	29.39	29.39	29.39	29.39	29.39	29.39	
		Increase/(Decrease)	2.00	-11.39	2.00	-4.58	-11.39	-11.39	-11.39	-11.39	-11.39	-11.39	
20	Manipur	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	0.00	5.00	5.00	13.50	13.50	13.50	13.50	14.50	5.00	13.50	
		Cascading Effect	0.00	0.70	0.00	1.08	1.89	1.89	1.89	2.03	0.70	1.89	
		Total Effective Tax Pre-GST	0.00	19.70	5.00	22.58	29.39	29.39	29.39	30.53	19.70	29.39	
		Increase/(Decrease)	5.00	-1.70	0.00	-4.58	-11.39	-11.39	-11.39	-12.53	-1.70	-11.39	
21	Meghalaya	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	0.00	14.50	0.00	14.50	14.50	5.00	14.50	12.75	5.00	14.50	
		Cascading Effect	0.00	2.03	0.00	1.16	2.03	0.70	2.03	1.79	0.70	2.03	
		Total Effective Tax Pre-GST	0.00	30.53	0.00	23.66	30.53	19.70	30.53	28.54	19.70	30.53	
		Increase/(Decrease)	5.00	-12.53	5.00	-5.66	-12.53	-1.70	-12.53	-10.54	-1.70	-12.53	
22	Mizoram	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	0.00	0.00	1.79	8.00	13.50	13.50	13.50	12.00	5.00	10.00	
		Cascading Effect	0.00	0.00	0.00	0.64	1.89	1.89	1.89	1.68	0.70	1.40	
		Total Effective Tax Pre-GST	0.00	14.00	1.79	16.64	29.39	29.39	29.39	27.68	19.70	25.40	
		Increase/(Decrease)	5.00	4.00	3.21	1.36	-11.39	-11.39	-11.39	-9.68	-1.70	-7.40	
23	Nagaland	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	5.25	15.75	5.35	12.60	13.25	4.75	13.25	12.60	4.75	12.60	
		Cascading Effect	0.00	2.21	0.00	1.01	1.86	0.67	1.86	1.76	0.67	1.76	
		Total Effective Tax Pre-GST	5.25	31.96	5.35	21.61	29.11	19.42	29.11	28.36	19.42	28.36	
		Increase/(Decrease)	-0.25	-13.96	-0.35	-3.61	-11.11	-1.42	-11.11	-10.36	-1.42	-10.36	
24	Odisha	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	1.00	15.65	1.00	15.65	15.65	15.65	15.65	21.20	7.10	15.65	
		Cascading Effect	0.00	2.19	0.00	1.25	2.19	2.19	2.19	2.97	0.99	2.19	
		Total Effective Tax Pre-GST	1.00	31.84	1.00	24.90	31.84	31.84	31.84	38.17	22.09	31.84	
		Increase/(Decrease)	4.00	-13.84	4.00	-6.90	-13.84	-13.84	-13.84	-20.17	-4.09	-13.84	
25	Puducherry	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	0.00	14.50	0.50	14.50	14.50	14.50	14.50	14.50	5.00	14.50	
		Cascading Effect	0.00	2.03	0.00	1.16	2.03	2.03	2.03	2.03	0.70	2.03	
		Total Effective Tax Pre-GST	0.00	30.53	0.50	23.66	30.53	30.53	30.53	30.53	19.70	30.53	
		Increase/(Decrease)	5.00	-12.53	4.50	-5.66	-12.53	-12.53	-12.53	-12.53	-1.70	-12.53	
26	Punjab	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	6.05	14.30	4.40	14.30	6.05	14.30	6.05	14.74	6.05	14.30	
		Cascading Effect	0.00	2.00	0.00	1.14	0.85	2.00	0.85	2.06	0.85	2.00	
		Total Effective Tax Pre-GST	6.05	30.30	4.40	23.44	20.90	30.30	20.90	30.80	20.90	30.30	
		Increase/(Decrease)	-1.05	-12.30	0.60	-5.44	-2.90	-12.30	-2.90	-12.80	-2.90	-12.30	
27	Rajasthan	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	0.00	0.00	0.00	14.50	5.50	5.50	5.50	22.00	14.50	14.50	
		Cascading Effect	0.00	0.00	0.00	1.16	0.77	0.77	0.77	3.08	2.03	2.03	
		Total Effective Tax Pre-GST	0.00	14.00	0.00	23.66	20.27	20.27	20.27	39.08	30.53	30.53	
		Increase/(Decrease)	5.00	4.00	5.00	-5.66	-2.27	-2.27	-2.27	-21.08	-12.53	-12.53	
28	Sikkim	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00	
		State Taxes	4.50	13.50	4.50	13.50	13.50	13.50	13.50	17.50	4.50	13.50	
		Cascading Effect	0.00	1.89	0.00	1.08	1.89	1.89	1.89	2.45	0.63	1.89	
		Total Effective Tax Pre-GST	4.50	29.39	4.50	22.58	29.39	29.39	29.39	33.95	19.13	29.39	
		Increase/(Decrease)	0.50	-11.39	0.50	-4.58	-11.39	-11.39	-11.39	-15.95	-1.13	-11.39	

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(All rates in %)

GST Rate			5	18	5	18	18	18	18	18	18	18
Sr.No.	State	Taxes	SKO PDS	SKO Industrial	LPG Domestic	LPG Non-Domestic	FO	LSHS	NAPHTHA	LDO*	Bitumen	Lubes
29	Tamil Nadu	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00
		State Taxes	5.00	25.00	0.00	14.50	5.00	14.50	5.00	25.00	5.00	14.50
		Cascading Effect	0.00	3.50	0.00	1.16	0.70	2.03	0.70	3.50	0.70	2.03
		Total Effective Tax Pre-GST	5.00	42.50	0.00	23.66	19.70	30.53	19.70	42.50	19.70	30.53
		Increase/(Decrease)	0.00	-24.50	5.00	-5.66	-1.70	-12.53	-1.70	-24.50	-1.70	-12.53
30	Telangana	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00
		State Taxes	5.00	14.50	5.00	14.50	14.50	14.50	14.50	27.00	5.00	14.50
		Cascading Effect	0.00	2.03	0.00	1.16	2.03	2.03	2.03	3.78	0.70	2.03
		Total Effective Tax Pre-GST	5.00	30.53	5.00	23.66	30.53	30.53	30.53	44.78	19.70	30.53
		Increase/(Decrease)	0.00	-12.53	0.00	-5.66	-12.53	-12.53	-12.53	-26.78	-1.70	-12.53
31	Tripura	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00
		State Taxes	0.00	14.50	1.50	14.50	14.50	14.50	14.50	14.50	5.00	14.50
		Cascading Effect	0.00	2.03	0.00	1.16	2.03	2.03	2.03	2.03	0.70	2.03
		Total Effective Tax Pre-GST	0.00	30.53	1.50	23.66	30.53	30.53	30.53	30.53	19.70	30.53
		Increase/(Decrease)	5.00	-12.53	3.50	-5.66	-12.53	-12.53	-12.53	-12.53	-1.70	-12.53
32	Uttarakhand	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00
		State Taxes	0.00	0.00	5.00	14.50	14.50	14.50	14.50	21.00	5.00	20.00
		Cascading Effect	0.00	0.00	0.00	1.16	2.03	2.03	2.03	2.94	0.70	2.80
		Total Effective Tax Pre-GST	0.00	14.00	5.00	23.66	30.53	30.53	30.53	37.94	19.70	36.80
		Increase/(Decrease)	5.00	4.00	0.00	-5.66	-12.53	-12.53	-12.53	-19.94	-1.70	-18.80
33	Uttar Pradesh	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00
		State Taxes	5.00	14.50	0.00	14.50	21.00	21.00	21.00	17.48	14.50	21.00
		Cascading Effect	0.00	2.03	0.00	1.16	2.94	2.94	2.94	2.45	2.03	2.94
		Total Effective Tax Pre-GST	5.00	30.53	0.00	23.66	37.94	37.94	37.94	33.93	30.53	37.94
		Increase/(Decrease)	0.00	-12.53	5.00	-5.66	-19.94	-19.94	-19.94	-15.93	-12.53	-19.94
34	West Bengal	Central Taxes (ED)	0.00	14.00	0.00	8.00	14.00	14.00	14.00	14.00	14.00	14.00
		State Taxes	0.00	14.50	0.00	5.00	5.00	14.50	5.00	17.00	14.50	14.50
		Cascading Effect	0.00	2.03	0.00	0.40	0.70	2.03	0.70	2.38	2.03	2.03
		Total Effective Tax Pre-GST	0.00	30.53	0.00	13.40	19.70	30.53	19.70	33.38	30.53	30.53
		Increase/(Decrease)	5.00	-12.53	5.00	4.60	-1.70	-12.53	-1.70	-15.38	-12.53	-12.53

Note: * Additional Excise Duty @ Rs. 2.50/Ltr plus applicable VAT/Sales Tax thereon
For domestic LPG, State subsidies have been considered, wherever applicable