

LIST OF GOODS WHICH ARE OUTSIDE VAT				
SL.No		DESCRIPTION	SCHEDULED TAX RATE	EFFECTIVE TAX RATE
1		PETROLEUM PRODUCTS:		
	(i)	Aviation Turbine Fuel	34	25
	(ii)	High Speed Diesel Oil	40	24.69
	(iii)	Motor Spirit (including light diesel oil but excluding petrol, naphtha, aviation turbine fuel and high speed diesel oil)	50	41
	(iv)	Petrol other than naphtha	44	29.01
2		FOREIGN LIQUOR:		
	(i)	Beer and wine	60	60
	(ii)	Other than Beer and wine	90	90
3		GANJA AND OPIUM		
			85	85