

## Commodities taxable under KGST Act, 1963.

1. Aviation Turbine Fuel 25 (SRO 319/2005)  
 (a) ATF filled into aircrafts under the Regional Connectivity Scheme 5% for 5years from 09/10/2017. (SRO 616/2017)  
 (b) ATF filled into all domestic aircrafts operating from Kannur International Airport 1% for 10years from 03/11/2018. (SRO 757/2018)

2. High Speed Diesel Oil 22.76 (SRO 345/2018)

3. Petrol Other than Naftha 30.08 (SRO 345/2018)

### 4. Foreign Liquor (Finance Act, 2018)

	Description of Goods	Rate of Tax
(i)	Bottled Wine, imported from outside the country and has suffered duty under Indian Customs Act,1962	25
(ii)	Bottled Foreign liquor other than wine, imported from outside the country and has suffered duty under Indian Customs Act,1962	78
(iii)	Beer not covered under sub-entry no (ii) above	100
(iv)	Wine not covered under sub-entry no (i) above	70
(v)	Foreign liquor not covered under sub entries no (i),(ii),(iii) and (iv) above	
	(a) for which purchase value incurred is Rupees 400 per case or more	210
	(b) for which purchase value incurred is upto Rupees 400 per case.	200

5. Liquor falling under sub entry (iii) in the above table and sold through Canteen Stores Department 70 (SRO 533/2018)

6. Liquor falling under sub entry (v) in the above table and sold through Canteen Stores Department 100 (SRO 533/2018)