

COMMODITIES TAXABLE UNDER KGST ACT, 1963.

1. Aviation Turbine Fuel (ATF) 5% w.e.f 01/04/2019
(SRO 319/2005&
SRO 185/2019)

(a)	ATF filled into all domestic aircrafts operating from Kannur International Airport	1% for 10 years from 03/11/2018	(SRO 757/2018)
(b)	ATF filled into all domestic aircrafts operating from Thiruvananthapuram International Airport	1% for 10 years from 01/04/2020	(SRO 267/2020)
(c)	ATF filled into all domestic aircrafts operating from Nedumbassery and Karippur International Airport	1% for 10 years from 14/08/2020	(SRO 501/2020)

2. High Speed Diesel Oil 22.76 (SRO No. 345/2018)

3. Petrol other than Naftha 30.08 (SRO No. 345/2018)

4. Foreign Liquor (KGST Amendment ordinance, 2020)

(i)	Bottled Wine, imported from outside the country and has suffered duty under the Customs Act, 1962	37
(ii)	Bottled Foreign liquor other than wine, imported from outside the country and has suffered duty under the Customs Act, 1962	115
(iii)	Beer not covered under sub-entry (ii) above	112
(iii)	Wine not covered under sub-entry (i) above	82
(iv)	Foreign liquor not covered under sub-entries (i), (ii), (iii) and (iv) above	
	(a) for which purchase value incurred is above Rupees 400 per case	247
	(b) other Foreign Liquor, not covered under items (i) and (ii) above	237

5. Foreign liquor falling under sub entry (iii)
in the above table and sold through
Canteen Stores Department

82% w.e.f. 19/05/2020
(SRO 821/2005&
SRO 329/2020)

6. Foreign liquor falling under sub entry (v)
in the above table and sold through
Canteen Stores Department

137% w.e.f. 19/05/2020
(SRO 821/2005&
SRO 329/2020)