



List of goods NOT included under GST and their respective rates

Financial Year 2021-22 Assessment Year 2022-23

No.	Description of Goods	HSN	Excise	VAT
1	High speed Diesel (HSD)	27101930	14%	24%
2	Motor spirit (Petrol)	27101219	14%	26%
3	Crude Petroleum	27090000	-	5%
4	Aviation Turbine Fuel (Duty paid) (ATF)	27101920	14%	30%
5	Aviation Turbine Fuel (Bonded) (ATF)	27101920	14%	38%
6	Natural Gas	27111100/2100	14%	15%
7	Alcoholic liquor for Human consumption	2208	12.5%	65%