

GST Alert 16/2017-18

Date 12.09.2017

**Comparative analysis of Effective Tax rates on Motor Vehicles pre and post 11.09.2017****I. Vehicle Type Wise**

Sr	Fuel Type	Cumulative Conditions			Catego rization	GST + Cess rate upto 10.09.2017	GST + Cess rate w.e.f. 11.09.2017
		Engine Capacity	Overall Length	Ground Clearance			
1	Petrol/LPG/CNG	Upto 1200 cc	Upto 4000 mm	NA	Small	29% (28 + 1)	29% (28 + 1)
2	Petrol/LPG/CNG	Upto 1200 cc	More than 4000 mm	NA	Mid	43% (28 + 15)	45% (28 + 17)
3	Petrol/LPG/CNG	More than 1200 cc and upto 1500 cc	NA	NA	Mid	43% (28 + 15)	45% (28 + 17)
4	Petrol/LPG/CNG	More than 1500 cc	NA	NA	Large	43% (28 + 15)	48% (28 + 20)
5	Diesel	Upto 1500 cc	Upto 4000 mm	NA	Small	31% (28+3)	31% (28+3)
6	Diesel	Upto 1500 cc	More than 4000 mm	NA	Mid	43% (28 + 15)	45% (28+17)
7	Diesel	More than 1500 cc	NA	NA	Large	43% (28 + 15)	48% (28 + 20)
8	Any	More than 1500 cc	More than 4000 mm	More than 170 mm	SUV	43% (28 + 15)	50% (28 + 22)
9	Hybrids	Upto 1500 cc	Upto 4000 mm	NA	Hybrids	NIL	NIL
10	Hybrids	Upto 1500 cc	More than 4000 mm	NA	Hybrids	43% (28 + 15)	43% (28 + 15)
11	Hybrids	More than 1500 cc	Upto 4000 mm	NA	Hybrids	43% (28 + 15)	43% (28 + 15)

**Please note: Cess rates are over and above normal GST rate of 28%.**

### II. HSN Wise

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Rate C. Cess (Upto 10.09.17)	Rate C. Cess (W.E.F. 11.09.17)
(1)	(2)	(3)	(4)	(5)
42.	8702 10	Motor vehicles for the transport of ten or more persons, including the driver	15%	15%
43.	8703	Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles	NIL	NIL
44.	8703 10 10, 8703 80	Electrically operated vehicles, including three wheeled electric motor vehicles.	NIL	NIL
45.	8703	Three wheeled vehicles	NIL	NIL
46.	8703	Cars for physically handicapped persons, subject to the following conditions: a) an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons; and b) the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase.	NIL	NIL
47.	8703 40, 8703 50,	Following Vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion; a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such vehicles b) Three wheeled vehicles c) Motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm. <b>Explanation.-</b> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under	NIL	NIL
48.	8703 60, 8703 70	Following Vehicles, with both compression -ignition internal combustion piston engine [ diesel-or semi diesel) and electric motor as motors for propulsion; a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles b) Three wheeled vehicles c) Motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm. <b>Explanatin.-</b> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act. 1988 (59 of 1988) and the rules made there under	NIL	NIL
49.	8703	Hydrogen vehicles based on fuel cell tech and of length not exceeding 4000 mm. <b>Explanation.-</b> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	NIL	NIL

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Rate C. Cess (Upto 10.09.17)	Rate C. Cess (W.E.F. 11.09.17)
50.	8703 21 or 8703 22	Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm. <b>Explanation.-</b> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	1%	1%
51.	8703 31	Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm. <b>Explanation.-</b> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	3%	3%
52.	8703	All goods other than those mentioned at S. Nos. 43 to 51 above	15%	Refer below S.No 52 to 52B
52	8703	Motor vehicles of engine capacity not exceeding 1500 cc		17%
52A	8703	Motor vehicles of engine capacity exceeding 1500 cc other than motor vehicles specified against entry at S. No 52B		20%
52B	8703	Motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. <b>Explanation. -</b> For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above.		22%

Formulated by:

N J Jain & Associates

**Chartered Accountants**

**CA Nitesh Jain**

Managing Partner

**CA Gaurav Khetan**

Partner

**CA Praveen Maheshwari**

Partner

**CA Jay Dalwadi**

Partner

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