Table

Kind of Motor Spirit	Rate of Cess
(1) High Speed Diesel Oil	4% of turnover of sales thereof
(2) Aviation Gasoline	0% of turnover of sales thereof
(3) Aviation Turbine Fuel	0% of turnover of sales thereof
(4) Any other kind of Motor Spirit	4% of turnover of sales thereof

(as amended vide notification no. (GHN-2)MCR-2016(6)/Th dated 05/01/2016)