

**Annexure 1**  
(Referred to in Para 1.1.1)

**CONSUMPTION OF PETROLEUM PRODUCTS**

('000 Metric Tonne)

PRODUCT	2007-08	2008-09	2009-10	2010-11	2011-12
LPG	12010	12191	13135	14331	15350
SKO	9365	9303	9304	8928	8229
HSD	47669	51710	56242	60071	64750
<b>Sub total</b>	<b>69043</b>	<b>73204</b>	<b>78682</b>	<b>83330</b>	<b>88328</b>
MS	10332	11258	12818	14194	14992
Naptha + NGL	13294	13911	10134	10676	11222
ATF	4543	4423	4627	5078	5536
LDO	667	552	457	455	415
Lubricants & Greases	2290	2000	2539	2429	2633
FO & LSHS	12717	12588	11629	10789	9307
Bitumen	4506	4747	4934	4536	4638
<b>Sub total</b>	<b>48349</b>	<b>49479</b>	<b>47139</b>	<b>48158</b>	<b>48742</b>
Petroleum coke	5950	6166	6586	4982	6138
Others	5604	4750	5400	4569	4924
<b>Sub total</b>	<b>11554</b>	<b>10916</b>	<b>11987</b>	<b>9552</b>	<b>11062</b>
<b>TOTAL</b>	<b>128946</b>	<b>133599</b>	<b>137808</b>	<b>141040</b>	<b>148132</b>

Source: PPAC

**Annexure II**

(Referred to in Para 1.1.1 & 3.1.1)

**Production of Major Petroleum Products**

Major Products	2007-08	2008-09	2009-10	2010-11	2011-12
('000 Metric Tonne)					
LPG	8868	9335	10345	9624	9554
Naphtha	17983	16797	18782	19309	18707
MS	14174	16367	22554	25802	27207
ATF	8915	8356	9304	9817	10061
SKO	8027	8461	8833	7898	8019
HSD	58482	64139	73249	77684	82929
LDO	713	609	472	597	502
Lubes	855	870	950	941	1027
FO	12642	14714	15257	18672	17722
LSHS	3315	3046	2627	1985	1711
Bitumen	4450	4620	4873	4446	4599
Others	11455	10124	17755	19010	21955
<b>Total</b>	<b>149879</b>	<b>157436</b>	<b>185000</b>	<b>195786</b>	<b>203994</b>

Source: PPAC

## Annexure III

(Referred to in Para 1.1.1 &amp; 3.1.1)

## Import/Exports of Crude and Petroleum Products

	2007-08	2008-09	2009-10	2010-11	2011-12
	(in '000 MTs)				
	<b>IMPORTS</b>				
<b>CRUDE</b>	<b>1,21,672</b>	<b>1,32,775</b>	<b>1,59,259</b>	<b>1,63,595</b>	<b>1,71,729</b>
<b>PRODUCT</b>					
LPG	2,833	2,423	2,718	4,502	5084
NAPHTHA	5,983	5,023	1,734	2,074	1974
PETROL	328	397	385	1,702	654
KEROSENE	2,489	1,448	985	1,381	564
DIESEL	2,951	2,742	2,531	2,073	1051
LUBES	1,253	986	1,419	1,214	1546
FUEL OIL	3,659	2,760	896	925	1128
BITUMEN	35	105	69	69	67
OTHERS	2,931	2,702	3,928	2,875	2928
<b>TOTAL PRODUCT IMPORT</b>	<b>22,462</b>	<b>18,586</b>	<b>14,665</b>	<b>16,815</b>	<b>14,997</b>
<b>TOTAL IMPORTS</b>	<b>1,44,134</b>	<b>1,51,361</b>	<b>1,73,924</b>	<b>1,80,410</b>	<b>1,86,726</b>
	<b>EXPORTS</b>				
LPG	99	109	131	154	174
NAPHTHA	9,297	7601	9911	10655	10139
PETROL	4,258	5440	9771	13578	14524
AVIATION TURBINE FUEL	4,486	3701	4588	4478	4561
KEROSENE	137	77	46	33	34
DIESEL	14,308	14720	18451	20335	20407
LDO	0	0.4	41	98.0	84
LUBES	311	139	28	29	27
FUEL OIL	4,718	6207	5155	6734	7895
BITUMEN	43	45	31	56	5
OTHERS	3,122	905	2870	2927	2988
<b>TOTAL EXPORT</b>	<b>40,779</b>	<b>38,944</b>	<b>51,023</b>	<b>59,077</b>	<b>60,837</b>
<b>NET IMPORT</b>	<b>1,03,355</b>	<b>1,12,417</b>	<b>1,22,901</b>	<b>1,21,333</b>	<b>1,25,889</b>
<b>Net Product Export</b>	<b>18,317</b>	<b>20,358</b>	<b>36,358</b>	<b>42,262</b>	<b>45,840</b>

**Annexure IV**  
(Referred to in Para 3.1.9)

**Impact of sale of HFHSD at regulated price**

<b>IOCL</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>
Total Sale of HFHSD to Private Parties (KL)	2,21,178	3,23,405	2,60,548	2,46,938	2,22,637
Average under recovery Rs per KL for HSD	6,301	8,574	1,395	4,888	10,390
Loss to exchequer (₹ in crore)	139	277	37	121	231
<b>(A)</b>					<b>805</b>
<b>BPCL</b>					
Total Sale of HFHSD to Private Parties (KL)	1,54,411	1,25,741	95,049	1,47,962	1,65,457
Average under recovery Rs per KL for HSD	6,304	8,460	1,406	4,914	10,393
Loss to exchequer (₹ in crore)	97	107	13	73	172
<b>(B)</b>					<b>462</b>
<b>HPCL</b>					
Total Sale of HFHSD to Private Parties (KL)	27,087	40,159	97,665	36,012	25,835
Average under recovery ₹ per KL for HSD	6,339	8,276	1421	4946	10,399
Loss to exchequer (₹ in crore)	17	33	14	18	27
<b>(C)</b>					<b>109</b>
<b>(A) + (B) + (C)</b>					<b>1,376</b>
<b>₹ in crore</b>					

**Annexure V**  
(Referred to in Para 3.2.2 (A))

**Changes in customs duty rates since 1 April 2002**

Date	Crude	MS	HSD	PDS Kerosene	Domestic LPG
(in per cent)					
01/4/2002	10	20	20	10	10
19/08/2004	10	15	15	5	5
01/03/2005	5	10	10	nil	Nil
14/06/2006	5	7.5	7.5	nil	Nil
05/06/2008	nil	2.5	2.5	nil	Nil
27/02/2010	5	7.5	7.5	nil	Nil
25/06/2011	nil	2.5	2.5	nil	Nil

**Annexure VI**  
(Referred to in Para 3.2.2 A)

**Changes in Excise duty rates since 1 April 2002**

Date (with effect from)	Crude	Petrol			Diesel			PDS Kero sene	Dom. LPG
	Cess (₹/MT)	Advalor em %	Specific (₹/ltr.)	Total (₹/Ltr) at Delhi	Advalor em%	Specific (₹/ltr.)	Total (₹/Ltr) at Delhi		
14/4/2002	1800	32.00	7.00	10.53	16.00	1.00	2.85	16.00	16.00
4/6/2002	1800	30.00	7.00	10.82	14.00	1.00	2.80	16.00	16.00
1/3/2003	1800	30.00	7.00	11.81	14.00	1.50	3.59	16.00	16.00
16/6/2004	1800	26.00	7.50	11.97	11.00	1.50	3.32	16.00	8.00
19/8/2004	1800	23.00	7.50	11.90	8.00	1.50	3.01	12.00	8.00
1/3/2005	1800	8.00	13.00	14.59	8.00	3.25	4.80	NIL	NIL
1/3/2006	2500	8.00	13.00	14.59	8.00	3.25	4.80	NIL	NIL
1/3/2007	2500	6.00	13.00	14.66	6.00	3.25	4.69	NIL	NIL
1/3/2008	2500	Nil	14.35	14.78	Nil	4.60	4.74	NIL	NIL
5/6/2008	2500	Nil	14.35	13.75	Nil	3.60	3.71	NIL	NIL
27/2/10	2500	Nil	13.35	14.78	Nil	4.60	4.74	NIL	NIL
25/6/11	2500	Nil	14.35	14.78	Nil	2.00	2.06	NIL	NIL
14/3/12	4500	Nil	14.35	14.78	Nil	2.00	2.06	NIL	NIL
14/9/12	4500	Nil	9.20	9.48	Nil	3.46	3.56	Nil	Nil

NOTE:-With effect from 1 March 2003, NCCD at the rate of ₹50/per MT imposed on crude oil.

Source: Notes for Supplementaries of PPAC of January 2013

**Annexure VII**  
(Referred to in para 3.2.2. B (i))

**Statement of Actual rates of Sales tax/VAT levied by various States/UTs as on 01.12.2012**

	State	Petrol	Diesel	PDS Kerosene	Domestic LPG
1.	Andhra Pradesh	31%	22.25%	5%	5%
2.	Arunachal Pradesh	20%	12.50%	4%	4%
3.	Assam	27.50%	16.50%	5%	4% Vat- ₹14/Cyl(Vat Rebate)
4.	Bihar	24.50%	16%	5%	1%
5.	Chhattisgarh	25%	25%	4%	NIL
6.	NCT of Delhi	20% - rebate of 0.26/Ltr. effective 29.06.2012	₹ 250/KL (Air Ambience Charges) + 12.5% VAT	5%	NIL
7.	Gujarat	23% VAT+2% Cess on Town Rate+ VAT	21%VAT + 3% Cess +VAT	NIL	NIL
8.	Goa	0.10%	20%	5%	NIL
9.	Himachal Pradesh	25%	9.60%	NIL	4%
10.	Haryana	20% VAT +5% Additional Tax on VAT	8.8% + VAT +5% Additional Tax on VAT	NIL	NIL
11.	Jharkhand	20%	18%	5%	5%
12.	Jammu & Kashmir	20% MST + ₹ 3000/KL (Employment Cess)	12% MST + ₹ 1000/KL (Employment Cess)	5%	0%
13.	Kerala	25.68 Sale Tax + 1% Social Security Cess on ST	19.8% Sale Tax + 1% Social Security Cess on Sale Tax	4% VAT+1% Social Security Cess on VAT	5%
14.	Karnataka	5% Entry Tax + 25% ST	5% Entry Tax+ 16.75% ST	5%	1%
15.	Madhya Pradesh	1% Entry Tax+ 27% VAT	1% Entry Tax + 23% VAT	5%	6.47% Entry Tax +5% VAT
16.	Maharashtra	25% VAT + ₹ 1/Ltr. (Additional Surcharge)	21%	3%	3%
17.	Manipur	20%	13.50%	0%	4%
18.	Meghalaya	20%+ 2% Surcharge- Rebate of ₹ 1.13/Ltr.	12.5% +2% Surcharge-₹ 0.50/Ltr. Rebate	0%	0%
19.	Mizoram	20%	12%	NIL	4%
20.	Nagaland	20% + 5% Surcharge	12% + 5% Surcharge	5% +5% SC	4% +5% SC
21.	Odisha	1% Entry Tax +18% VAT	1% Entry Tax + 18% VAT	1% Entry Tax	1% Entry Tax
22.	Punjab	₹ 1000/KL(Cess) +28% VAT+ 10% Additional Tax on VAT	8.75% VAT + 10% Additional Tax on VAT	5% VAT + 10% Additional on VAT	4% VAT+ 10% Additional on VAT
23.	Rajasthan	26% VAT +₹500/KL (Cess)	18% VAT + ₹ 500/KL (Cess)-0.54/Ltr. (Rebate)	NIL	NIL(Subsidy of ₹25/Cyl)
24.	Sikkim	15% +Cess ₹ 3000/KL	7.5% +Cess ₹ 2000/KL	0%	4%
25.	Tamilnadu	27%	21.43%	5%	NIL
26.	Tripura	20%	13.50%	0%	1.5%
27.	West Bengal	25% Sale Tax + 1000/KL (Cess)	17% Sale Tax + ₹ 1000/KL( Cess)-₹ 290/KL(Sale Tax Rebate)	NIL	NIL
28.	Uttar Pradesh	26.55%	17.23%	4% VAT +1% Adl. Tax	NIL
29.	Uttarakhand	25% VAT octroi ₹ 10/Ltr	21% VAT- ₹ 1.23/Ltr(VAT Rebate) + octroi ₹ 10/Ltr	NIL	NIL
30.	Andaman & Nicobar Islands	NIL	NIL	NIL	NIL
31.	Chandigarh	₹ 10/KL(Cess) + 20%VAT	₹ 10/KL(Cess) + 12.5% VAT	5%	NIL
32.	Dadra & Nagar Haveli	20%	15%	4%	4%
33.	Daman & Div	20%	15%	4%	4%
34.	Lakshadweep	NIL	NIL	NIL	NIL
35.	Puduchery	15%	14%	NIL	1%