

Suggestions to increase “REVENUE” through GST collection

1. (a) Petroleum Products such as PETROL / DIESEL/ NATURAL GAS etc., if brought under GST, for supply of Petroleum Products and Natural Gas to consignment Agents GST can be collected since “**Supply**” attracts GST while under existing VAT / CST tax is not payable for Transfer of goods to consignment agent.

(b) Bringing Petroleum Products under GST will increase “**Revenue**” of both Central and State Government as “**supply**” gets taxed which at present in many cases is exempt due to “**Transfer**” i.e supply said to be effected to consignment agent is not “**SALE**” to attract Tax under VAT / CST.
2. Alcohol products such as Beer; Wine; Whiskey etc., also if brought under GST it will increase “**REVENUE**” of Government since under GST “**Supply**” attracts Tax while under VAT/CST only “Sales” attract Tax. Hence at present transfer of Alcohol products to consignment agents is not taxed. If Alcohol products brought under GST “**Transfer**” of goods will be treated as “**Supply**” and attract GST which will result in increased revenue for both Central & State Governments.

Regards,
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