**GST POD**

Taxes proposed to be subsumed under GST

*At Central level*

• Central Excise Duty

• Service Tax

• Additional Excise Duties

• CVD (levied on imports in lieu of Excise duty)

• SAD (levied on imports in lieu of VAT)

• Excise Duty levied on Medicinal and Toiletries preparations,

• Surcharges and Cesses

• Central Sales Tax

*At State level*

• VAT/Sales tax

• Entertainment tax (unless it is levied by the local bodies)

• Luxury Tax

• Taxes on lottery, betting and gambling

• Entry tax not in lieu of Octroi

• Cesses and Surcharges

Alcohol for human consumption has been kept out of purview of GST. Petroleum and Petroleum products shall be subject to GST on later date on the basis of recommendation of GST council.