



# The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

## GST & Indirect Taxes Committee



### NOTIFICATION NO. GSR 1116(E) [NO.1/2018-GOODS AND SERVICES TAX COMPENSATION/ [F.NO. S-31011/03/2014-SO(ST)-PART-4)], DATED 14-11-2018

[AS AMENDED BY NOTIFICATION G.S.R. 859(E) [NO. 1/2021-GST(COMPENSATION)/[F. NO. S. 31011/03/2014-SO (ST) PART5], DATED 16-12-2021]

In exercise of the powers conferred by sub-section (4) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Central Government hereby notifies the following Acts of the Central Government and State Governments under which the specified taxes are being subsumed into the goods and services tax:

Acts of Central Government: —

- (1) The Central Sales Tax Act, 1956
- (2) The Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955)

Acts of State Governments: —

TABLE

| 1.    |   | Andhra Pradesh |  |
|-------|---|----------------|--|
| S.No. | Type of Tax   | Name of Act    |  |
| (1)   | (2)   | (3)            |  |
| 1     | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |                | The Andhra Pradesh Value Added Tax Act 2005                                  |
| 2     | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 | (i)            | The Andhra Pradesh Entertainments Tax Act, 1939                              |
|       |   | (ii)           | The Andhra Pradesh Horse Racing and Betting Tax Regulation 1358              |
|       |   | (iii)          | The Andhra Pradesh Tax on Luxuries Act, 1987                                 |
| 3     | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   | (i)            | The Andhra Pradesh Tax on Entry of Motor Vehicles into Local Areas Act, 1996 |
|       |   | (ii)           | The Andhra Pradesh Tax on Entry of Goods into Local Areas Act, 2001          |
| 4     | Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |                | The Andhra Pradesh Rural Development Act 1996                                |

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|     |   |       |  |
|-----|---|-------|--|
| 5   | Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution  | (i)   | The Andhra Pradesh Municipal Corporations Act, 1994, [section 14] in so far as it refers to clause (f) of sub-section (1) of section 197 of the Hyderabad Municipal Corporations Act, 1955 |
|     |   | (ii)  | The Andhra Pradesh Municipalities Act, 1965, [section 114]   |
|     |   | (iii) | The Andhra Pradesh Panchayat Raj Act, 1994, [section 63]   |
| 2.  | Arunachal Pradesh   |       |  |
| (1) | (2)   | (3)   |  |
| 6   | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |       | The Arunachal Pradesh Goods Tax Act, 2005  |
| 7   | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   |       | The Arunachal Pradesh Entry Tax Act 2010   |
| 8   | Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution  |       | The Arunachal Pradesh Municipal Act, 2007, [clause (f) of sub-section (1) of section 129]  |
| 3.  | Assam   |       |  |
| (1) | (2)   | (3)   |  |
| 9   | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |       | The Assam Value Added Tax Act, 2003 as amended   |
| 10  | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 | (i)   | The Assam Amusements and Betting Tax Act, 1939   |
|     |   | (ii)  | The Assam Tax on Luxuries (Hotels and Lodging Houses and Hospitals) Act, 1989  |
| 11  | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   | (i)   | The Assam Entry Tax Act, 2008  |
|     |   | (ii)  | The Gauhati Municipal Corporation Act, 1971, [clause (i) of sub-section (2) of section 144]  |
| 12  | Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of   |       | The Assam Health Infrastructure and Services Development Fund Act, 2009  |

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|     |   |      |   |
|-----|---|------|---|
|     | section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |      |   |
| 13  | Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution  |      | The Gauhati Municipal Corporation Act, 1971, [clause (d) of sub-section (1) of section 144]     |
| 4.  | Bihar   |      |   |
| (1) | (2)   |      | (3)   |
| 14  | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |      | The Bihar Value Added Tax Act, 2005   |
| 15  | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 | (i)  | The Bihar Entertainment Tax Act, 1948   |
|     |   | (ii) | The Bihar Taxation on Luxuries in Hotels Act, 1988  |
| 16  | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   |      | The Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale therein Act, 1993 |
| 17  | Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution  |      | The Bihar Advertisement Tax Act, 2007   |
| 5.  | Chhattisgarh  |      |   |
| (1) | (2)   |      | (3)   |
| 18  | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |      | The Chhattisgarh Value Added Tax Act, 2005  |
| 19  | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 | (i)  | The Chhattisgarh Entertainments Duty and Advertisements Tax Act, 1936                           |
|     |   | (ii) | The Chhattisgarh Luxury Tax Act, 1988   |
| 20  | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   |      | The Chhattisgarh Entry Tax Act, 1976  |
| 6.  | Delhi   |      |   |

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| (1) | (2)   | (3)   |
|-----|---|---|
| 21  | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  | The Delhi Value Added Tax Act, 2004   |
| 22  | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 | (i) The Delhi Entertainment and Betting Tax Act, 1996   |
|     |   | (ii) The Delhi Tax on Luxuries Act, 1996  |
| 23  | Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution  | (i) The Delhi Municipal Corporation Act, 1957, [clause (d) of sub-section (1) of section 113, section 142, clause (c) of sub-section (1) of section 153, sub-section (1) of section 154 and the Fifth Schedule] |
|     |   | (ii) The New Delhi Municipal Council Act, 1994, [clause (d) of sub-section (1) of section 60]   |
| 7.  | Goa   |   |
| (1) | (2)   | (3)   |
| 24  | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  | The Goa Value Added Tax Act, 2005   |
| 25  | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 | (i) The Goa Entertainment Tax Act, 1964<br>(ii) The Goa Tax on Luxuries Act, 1988   |
| 26  | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   | (i) The Goa Tax on Entry of Goods Act, 2000   |
|     |   | (ii) The Goa Panchayat Raj Act, 1994, [clause (n) of sub-section (3) of section 153]  |
|     |   | (iii) The Goa Municipalities Act, 1968, [clause (i) of section 104]   |

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|     |   |      |  |
|-----|---|------|--|
| 27  | Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution  | (i)  | The Goa Panchayat Raj Act, 1994, [clause (c) of sub-section (3) of section 153]                            |
|     |   | (ii) | The Goa Municipalities Act, 1968, [clause (d) of sub-section (1) of section 101]                           |
| 8.  | Gujarat   |      |  |
| (1) | (2)   | (3)  |  |
| 28  | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |      | The Gujarat Value Added Tax Act, 2003  |
| 29  | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 | (i)  | The Gujarat Entertainments Tax Act, 1977   |
|     |   | (ii) | The Gujarat Tax on Luxuries (Hotels and Lodging Houses) Act, 1977  |
| 30  | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   |      | The Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001                                     |
| 9.  | Haryana   |      |  |
| (1) | (2)   | (3)  |  |
| 31  | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |      | The Haryana Value Added Tax Act, 2003  |
| 32  | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 | (i)  | The Punjab Entertainment Duty Act, 1955  |
|     |   | (ii) | The Haryana Tax on Luxuries Act, 2007  |
| 33  | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   |      | The Haryana Tax on Entry of Goods into Local Area Act, 2008  |
| 34* | Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution  |      | The Haryana Municipal Corporation Act, 1994, [clause (i) of sub-section (1) of section 88 and section 121] |

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| 10. |   | Himachal Pradesh  |   |
|-----|---|-------------------|---|
| (1) | (2)   | (3)               |   |
| 35  | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |                   | The Himachal Pradesh Value Added Tax Act 2005   |
| 36  | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 | (i)               | The Himachal Pradesh Entertainments Tax (Cinematograph Shows) Act, 1968                   |
|     |   | (ii)              | The Himachal Pradesh Entertainments Duty Act, 1968  |
|     |   | (iii)             | The Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979             |
| 37  | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   |                   | The Himachal Pradesh Tax on Entry of Goods into Local Area Act, 2010                      |
| 11. |   | Jammu and Kashmir |   |
| (1) | (2)   | (3)               |   |
| 38  | Value Added Tax and Sales Tax on Services   | (i)               | The Jammu and Kashmir Value Added Tax Act, 2005   |
|     |   | (ii)              | The Jammu and Kashmir General Sales Tax Act, 1962   |
| 39  | Entertainment Tax   | (i)               | The Jammu and Kashmir Entertainment Tax (Cinematographic Shows) Act, 1962                 |
|     |   | (ii)              | The Jammu and Kashmir Entertainments Duty Act, 2016                                       |
| 40  | Entry Tax   |                   | The Jammu and Kashmir Entry of Goods Act, 2000  |
| 41  | Surcharge on Sales Tax  |                   | The Jammu and Kashmir General Sales Tax Act, 1962   |
| 42  | Advertisement Tax   |                   | The Jammu and Kashmir Municipal Act, 2000, [clause (ix) of sub-section (1) of section 66] |
| 12. |   | Jharkhand         |   |
| (1) | (2)   | (3)               |   |
| 43  | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |                   | The Jharkhand Value Added Tax Act, 2005   |
| 44  | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax   | (i)               | The Jharkhand Entertainment Tax Act, 2012   |

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|     |   |       |   |
|-----|---|-------|---|
|     | levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017   | (ii)  | The Jharkhand Taxation on Luxuries in Hotel Act, 2011   |
| 45  | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   |       | The Jharkhand Entry Tax Act on consumption or use of goods Act, 2011  |
| 46  | Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution  |       | The Jharkhand Advertisement Tax Act, 2012   |
| 13. | Karnataka   |       |   |
| (1) | (2)   | (3)   |   |
| 47  | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  | (i)   | The Karnataka Value Added Tax Act, 2003   |
|     |   | (ii)  | The Provisions relating to levy and collection of Purchase Tax on Sugarcane under the Karnataka Sales Tax Act, 1957 |
| 48  | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 | (i)   | The Karnataka Entertainments Tax Act, 1958  |
|     |   | (ii)  | The Mysore Betting Tax Act, 1932  |
|     |   | (iii) | The Karnataka Tax on Luxuries Act, 1979   |
|     |   | (iv)  | The Karnataka Tax on Lotteries Act, 2004  |
| 49  | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   | (i)   | The Karnataka Tax on Entry of Goods Act, 1979   |
|     |   | (ii)  | The Karnataka Special Entry Tax Act, 2002   |
| 14. | Kerala  |       |   |
| (1) | (2)   | (3)   |   |
| 50  | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |       | The Kerala Value Added Tax Act, 2003  |
| 51  | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 | (i)   | The Kerala Tax on Paper Lotteries Act 2005  |
|     |   | (ii)  | The Kerala Tax on Luxuries Act 1976   |

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|     |   |       |   |
|-----|---|-------|---|
| 52  | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   |       | The Kerala Tax on Entry of Goods into Local Areas Act, 1994   |
| 53  | Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution  | (i)   | The Kerala Municipality Act 1994, [section 271]   |
|     |   | (ii)  | The Kerala Panchayathi Raj Act 1994, [section 209]  |
| 54  | Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017   | (i)   | Essential Necessities Cess introduced by section 10 of Kerala Finance Act, 2011                             |
|     |   | (ii)  | Mangalyanidhi Cess introduced by section 11 of Kerala Finance Act, 2011                                     |
|     |   | (iii) | The Kerala surcharge on Taxes Act 1957, [section 3(1A) and 3(1AA)]  |
| 15. | Madhya Pradesh  |       |   |
| (1) | (2)   | (3)   |   |
| 55  | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |       | The Madhya Pradesh Value Added Tax Act, 2002  |
| 56  | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 |       | The Madhya Pradesh Vilasita, Manoranjan, Amod Evam Vigyapan Kar Adhinyam, 2011                              |
| 57  | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   |       | The Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhinyam, 1976                                |
| 58  | Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017   |       | The Madhya Pradesh Karadhan Adhinyam, 1982 [Part III "Forest Development Cess" containing sections 6 and 7] |
| 16. | Maharashtra   |       |   |
| (1) | (2)   | (3)   |   |
| 59  | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  | (i)   | The Maharashtra Value Added Tax Act, 2002   |
|     |   | (ii)  | The Maharashtra Purchase Tax on Sugarcane Act, 1962   |
|     |   | (iii) | The Maharashtra Forest Development (Tax on sale of Forest Produce by  |



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|     |   |       |  |
|-----|---|-------|--|
|     |   |       | Government or Forest Development Corporation) Act, 1983  |
| 60  | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 | (i)   | The Maharashtra Entertainment Duty Tax Act, 1923   |
|     |   | (ii)  | The Maharashtra Tax on Lottery Act, 2006   |
|     |   | (iii) | The Maharashtra Betting Tax Act, 1925  |
|     |   | (iv)  | The Maharashtra Tax on Luxuries Act, 1987  |
| 61  | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   | (i)   | The Maharashtra Tax on Entry of Goods into Local Area Act, 2002  |
|     |   | (ii)  | The Mumbai Municipal Corporation Act, 1888, [sub-section 4 of section 139]                                     |
|     |   | (iii) | The Maharashtra Municipal Corporation Act, 1949, [clauses (a), (aa) and (aaa) of sub-section 2 of section 127] |
|     |   | (iv)  | The Maharashtra Tax on Entry of Motor Vehicles into Local Areas Act, 1987                                      |
| 62  | Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution  | (i)   | The Maharashtra Advertisements Tax Act, 1967   |
|     |   | (ii)  | The Mumbai Municipal Corporation Act, 1888, [sub-section 3 of section 139]                                     |
|     |   | (iii) | The Maharashtra Municipal Corporation Act, 1949, [clauses (d) of sub-section 2 of section 127]                 |
| 17. | Manipur   |       |  |
| (1) | (2)   |       | (3)  |
| 63  | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |       | The Manipur Value Added Tax Act, 2004  |
| 64  | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 | (i)   | The Assam Amusement and Betting Tax Act, 1936 (as extended to Manipur)   |
|     |   | (ii)  | The Manipur Tax on Luxury (Hotel and Lodging Houses) Act, 2000   |
| 65  | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   |       | The Manipur Municipalities Act, 1994, [clause (c) of sub-section (1) of section 75]                            |
| 66  | Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution  |       | The Manipur Municipalities Act, 1994, [clause (i) of sub-section (1) of section 75]                            |

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| 18. Meghalaya |   |   |
|---------------|---|---|
| (1)           | (2)   | (3)   |
| 67            | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  | (i) The Meghalaya Value Added Tax, 2003<br>(ii) Meghalaya (Sales of Petroleum and Petroleum products including motor spirit) Taxation Act, 1973 (Assam Act IX of 1956 as adapted by Meghalaya) (except in respect of goods kept outside the ambit of GST) |
| 68            | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 | (i) The Meghalaya Amusement and Betting Tax Act 1973 (Assam Act No. 6 of 1939 as adapted and amended by Meghalaya)  |
|               |   | (ii) The Meghalaya Tax on Luxuries (Hotels and Lodging Houses) Act, 1991  |
| 69            | Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  | (i) The Meghalaya Cement Cess Act, 2010   |
|               |   | (ii) The Meghalaya Clinker Cess Act, 2015   |
| 19. Mizoram   |   |   |
| (1)           | (2)   | (3)   |
| 70            | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  | (i) The Mizoram Value Added Tax Act, 2005   |
|               |   | (ii) The Mizoram (Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants) Taxation Act, 1973  |
| 71            | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 | The Mizoram Entertainment Tax Act, 2013   |
| 72            | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   | The Mizoram Entry Tax Act, 2015   |
| 20. Nagaland  |   |   |
| (1)           | (2)   | (3)   |
| 73            | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II  | (i) The Nagaland Value Added Tax Act, 2005  |

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|     |   |      |  |
|-----|---|------|--|
|     | (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017   | (ii) | The Nagaland Sales of Petroleum and its products including Motor Spirit and Lubricants etc., Taxation Act, 1967 (except in respect of goods kept outside the ambit of GST) |
| 74  | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 |      | The Nagaland Amusements Tax Act, 1965  |
| 75  | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   |      | The Nagaland Entry Tax Act, 2013   |
| 21. | Odisha  |      |  |
| (1) | (2)   | (3)  |  |
| 76  | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  | (i)  | The Odisha Value Added Tax Act 2004  |
|     |   | (ii) | The Odisha Forest Development (Tax on Sale of forest produce by Government or Odisha Forest Development Corporation) Act, 2003   |
| 77  | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 | (i)  | The Odisha Entertainment Tax Act 2005  |
|     |   | (ii) | The Odisha Luxury Tax Act, 1995  |
| 78  | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   |      | The Odisha Entry Tax Act, 1999   |
| 79  | Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution  | (i)  | The Odisha Municipal Corporation Act, 2003, [section 242]  |
|     |   | (ii) | The Odisha Municipal Act, 1950, [clause (e) of sub-section (1) of section 131]   |
| 22. | Puducherry  |      |  |
| (1) | (2)   | (3)  |  |
| 80  | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |      | The Puducherry Value Added Tax Act, 2007   |

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|     |   |       |   |
|-----|---|-------|---|
| 81  | Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution  |       | The Puducherry Municipalities Act, 1973, [sub-clause (iii) in clause (a) of sub-section (1) of section 118]   |
| 82  | Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |       | The Puducherry Sugarcane Development and Levy of Cess Act, 1965   |
| 23. | Punjab  |       |   |
| (1) | (2)   |       | (3)   |
| 83  | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |       | The Punjab Value Added Tax Act, 2005  |
| 84  | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 | (i)   | The Punjab Entertainment Duty Act, 1955   |
|     |   | (ii)  | The Punjab Tax on Lotteries Act, 2005   |
|     |   | (iii) | The Punjab Entertainments Tax (Cinematograph Shows) Act, 1954   |
|     |   | (iv)  | The Punjab Tax on Luxuries Act, 2009  |
| 85  | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   | (i)   | The Punjab Tax on Entry of Goods into Local Area Tax Act, 2000  |
|     |   | (ii)  | The Punjab Municipal Corporation Act, 1976, [clause (b) in sub-section (1) of section 90 and section 113 ]  |
| 86  | Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution  |       | The Punjab Municipal Corporation Act, 1976, [clause (d) in sub-section (1) of section 90]   |
| 87  | Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |       | The Punjab Infrastructure (Development & Regulation), Act, 2002   |
| 24. | Rajasthan   |       |   |
| (1) | (2)   |       | (3)   |
| 88  | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |       | The Rajasthan Value Added Tax Act, 2003 (except in respect of goods included in the Entry 54 of State List of the Seventh Schedule to the Constitution) |

**NOTIFICATION NO. 1/2018-COMPENSATION CESS (RATE), DATED 14-11-2018**

|     |   |       |  |
|-----|---|-------|--|
| 89  | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 | (i)   | The Rajasthan Entertainments and Advertisements Tax Act, 1957  |
|     |   | (ii)  | The Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990   |
|     |   | (iii) | The Rajasthan Tax on Luxuries (Tobacco and its Products) Act, 1994   |
| 90  | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   | (i)   | The Rajasthan Tax on Entry of Goods into Local Areas Act, 1999   |
|     |   | (ii)  | The Rajasthan Tax on Entry of Motor Vehicles into Local Areas Act, 1988  |
|     |   | (iii) | The Rajasthan Panchayati Raj Act, 1994, [clause (b) of sub-section (1) of the section 65]                          |
| 91  | Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution  |       | The Rajasthan Municipalities Act, 2009, [clause (e) of sub-section (1) of section 102]                             |
| 92  | Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |       | The Rajasthan Finance Act, 2014, [chapter XI (Infrastructure Development Cess)] (Section 54 to 61, both inclusive) |
| 25. | Sikkim  |       |  |
| (1) | (2)   | (3)   |  |
| 93  | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  | (i)   | The Sikkim Value Added Tax Act, 2005   |
|     |   | (ii)  | Sikkim Sales Tax Act, 1983   |
| 94  | Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  | (i)   | The Sikkim Ecology Fund and Environment Cess Act, 2005   |
|     |   | (ii)  | Sikkim Transport Infrastructure Development Fund (STIDF) Act, 2004   |
| 26. | Tamil Nadu  |       |  |
| (1) | (2)   | (3)   |  |
| 95  | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |       | The Tamil Nadu Value Added Tax Act, 2006   |
| 96  | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax   | (i)   | The Tamil Nadu Entertainments Tax Act, 1939  |

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|     |  |       |   |
|-----|--|-------|---|
|     | levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  | (ii)  | The Tamil Nadu Betting Tax Act, 1935  |
|     |  | (iii) | The Tamil Nadu Tax on Luxuries Act, 1981  |
| 97  | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution  | (i)   | The Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990                      |
|     |  | (ii)  | The Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001                               |
|     |  | (iii) | The Chennai City Municipal Corporation Act, 1919 clause (f) of section 98                     |
| 98  | Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution   | (i)   | The Chennai City Municipal Corporation Act, 1919, [section 129-A]                             |
|     |  | (ii)  | The Tamil Nadu District Municipalities Act, 1920, [clause (dd) in section 78]                 |
|     |  | (iii) | The Madurai City Municipal Corporation Act, 1971, [section 157 and clause (e) in section 115] |
|     |  | (iv)  | The Coimbatore City Municipal Corporation Act, 1981, [clause (e) in section 117]              |
|     |  | (v)   | The Tamil Nadu Panchayats Act, 1994, [section 172-A]  |
|     |  | (vi)  | The Tamil Nadu Advertisement Tax Act, 1983  |
| 99  | Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 |       | <sup>1</sup> [Tamil Nadu Sugar Factories Control Act, 1949 (Section 14)]                      |
| 27. | Telangana  |       |   |
| (1) | (2)  | (3)   |   |
| 100 | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017         |       | The Telangana Value Added Tax Act, 2005   |
| 101 | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of             | (i)   | The Telangana Entertainments Tax Act, 1939  |
|     |  | (ii)  | The Telangana Horse Racing and Betting Tax Regulations, 1358                                  |
|     |  | (iii) | The Telangana Tax on Luxuries Act, 1987   |

<sup>1</sup> Substituted for "Tamil Nadu Sugar Cane Cess (Validation) Act, 1963" by Notification G.S.R. 859(E)[No. 1/2021-GST(Compensation)/F. No. S. 31011/03/2014-SO (ST) Part5], dated 16-12-2021, w.e.f. 16-12-2021.

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|     |   |       |  |
|-----|---|-------|--|
|     | section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |       |  |
| 102 | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   | (i)   | The Telangana Tax on Entry of Motor Vehicles into Local Areas Act, 1996                        |
|     |   | (ii)  | The Telangana Tax on Entry of Goods into Local Areas Act, 2001                                 |
| 103 | Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution  | (i)   | The Telangana Municipal Corporations Act, 1994, [section 14]                                   |
|     |   | (ii)  | The Hyderabad Municipal Corporations Act, 1955, [clause (f) of sub section (1) of section 197] |
|     |   | (iii) | The Telangana Municipalities Act, 1965, [section 114]  |
|     |   | (iv)  | The Telangana Panchayat Raj Act, 1994, [section 63]  |
| 104 | Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |       | The Telangana Rural Development Act, 1996  |
| 28. | Tripura   |       |  |
| (1) | (2)   | (3)   |  |
| 105 | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |       | The Tripura Value Added Tax Act, 2004  |
| 106 | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 | (i)   | The Tripura Entertainment Tax Act, 1997  |
|     |   | (ii)  | The Tripura Tax on Luxuries in Hotels and Lodging Houses Act, 1990                             |
| 107 | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   | (i)   | The Tripura Municipal Act, 1994, [clause (j) in sub-section (1) of section 192]                |
|     |   | (ii)  | The Tripura Municipal Act, 1994, [section 206]   |
| 108 | Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution  | (i)   | The Tripura Municipal Act, 1994, [clause (b) in sub-section (1) of section 192]                |
|     |   | (ii)  | The Tripura Municipal Act, 1994, [section 197]   |
| 29. | Uttar Pradesh   |       |  |
| (1) | (2)   | (3)   |  |

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|     |   |       |  |
|-----|---|-------|--|
| 109 | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  | (i)   | The Uttar Pradesh Value Added Tax Act, 2008  |
|     |   | (ii)  | The Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961   |
|     |   | (iii) | The Uttar Pradesh Taxation and Land Revenue Laws Act, 1975 chapter II  |
|     |   | (iv)  | The United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939  |
| 110 | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 | (i)   | The Uttar Pradesh Entertainment and Betting Tax Act, 1979  |
|     |   | (ii)  | The Uttar Pradesh Tax on Luxuries Act, 1995  |
| 111 | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   |       | The Uttar Pradesh Tax on Entry of Goods into Local Areas Act, 2007   |
| 112 | Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution  | (i)   | The Uttar Pradesh Advertisements Tax Act, 1981   |
|     |   | (ii)  | The Uttar Pradesh Municipal Corporation Act, 1959, [clause (h) of sub-section (2) of section 172 and section 192 and 193]                            |
|     |   | (iii) | The Uttar Pradesh Municipalities Act, 1916, [clause (vii) of sub section (2) of section 128]   |
| 30. | Uttarakhand   |       |  |
| (1) | (2)   | (3)   |  |
| 113 | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |       | The Uttarakhand Value Added Tax Act, 2005  |
| 114 | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 | (i)   | The Uttarakhand Entertainment and Betting Tax Act, 1979  |
|     |   | (ii)  | The Uttarakhand (Uttar Pradesh Taxation and Land Revenue Laws Act, 1975, [chapter II (section 2 to 13)] The Adaptation and Modifications Order, 2002 |
| 115 | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   |       | The Uttarakhand Tax on Entry of Goods into Local Areas Act, 2008   |



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|     |   |       |   |
|-----|---|-------|---|
| 116 | Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  |       | The Uttarakhand Cess Act, 2015  |
| 117 | Taxes on advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List-II (State List) of the Seventh Schedule to the Constitution  | (i)   | The Uttarakhand (The Uttar Pradesh Municipal Corporation Act, 1959, [section 192 and sub-section 2(h) of Section 172] The Adaptation and Modification Order, 2002 |
|     |   | (ii)  | The Uttarakhand Advertisements Tax Act, 1981  |
| 31. | West Bengal   |       |   |
| (1) | (2)   |       | (3)   |
| 118 | Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017  | (i)   | The West Bengal Value Added Tax Act, 2003   |
|     |   | (ii)  | The West Bengal Sales Tax Act, 1994   |
| 119 | Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017 | (i)   | The Bengal Amusements Tax Act, 1922   |
|     |   | (ii)  | The West Bengal Entertainment-cum-Amusement Tax Act, 1982   |
|     |   | (iii) | The West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972  |
| 120 | Entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution   |       | The West Bengal Tax on Entry of Goods into Local Areas Act, 2012  |

**Note:**

With respect to Advertisement Tax collected by local bodies in States, for which the Accountant General of the concerned State has no data, the Finance Department, of the respective State Government shall be treated as the certifying authority for the amount of the revenue collected for the purposes of estimation of base year revenue under sub-section (6) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017.

With respect to the contribution from VAT to Punjab Municipal Fund (PMF) and Punjab Municipal Infrastructure Development Fund (PMIDF) excluded by the AG as the same was not credited to the Consolidated Fund, the Finance Department, Government of Punjab shall be treated as the certifying authority.