

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		The Andhra Pradesh Value Added Tax	
	concerned State under the erstwhile entry 54 of List-II		Act 2005	
	(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			
2	Taxes on luxuries, including taxes on entertainments,	(<i>i</i>)	The Andhra Pradesh Entertainments Tax	
	amusements, betting and gambling or any other tax		Act, 1939	
	levied by the concerned State under the erstwhile entry	(ii)	The Andhra Pradesh Horse Racing and	
	62 of List-II (State List) of the Seventh Schedule to the		Betting Tax Regulation 1358	
	Constitution, net of exclusions under sub-section (1) of	(iii)	The Andhra Pradesh Tax on Luxuries	
	section 5 of the Goods and Services Tax		Act, 1987	
	(Compensation to States) Act, 2017			
3	Entry tax, octroi, local body tax or any other tax levied	(<i>i</i>)	The Andhra Pradesh Tax on Entry of	
	by the concerned State under the erstwhile entry 52 of		Motor Vehicles into Local Areas Act,	
	List-II (State List) of the Seventh Schedule to the		1996	
	Constitution	(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		The Andhra Pradesh Rural Development	
	read with entries 52, 54, 55 and 62 of List-II of the		Act 1996	
	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			

5	Taxes on advertisement or any other tax levied by the	(i)	The Andhra Pradesh Municipal
	concerned State under the erstwhile entry 55 of List-II	()	Corporations Act, 1994, [section 14] in so
	(State List) of the Seventh Schedule to the Constitution		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 Pra	desh	
(1)	(2)		(3)
6	Value Added Tax or any other tax levied by the		The Arunachal Pradesh Goods Tax Act,
	concerned State under the erstwhile entry 54 of List-II		2005
	(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		
7	Entry tax, octroi, local body tax or any other tax levied		The Arunachal Pradesh Entry Tax Act
	by the concerned State under the erstwhile entry 52 of		2010
	List-II (State List) of the Seventh Schedule to the		
	Constitution		
8	Taxes on advertisement or any other tax levied by the		The Arunachal Pradesh Municipal Act,
	concerned State under the erstwhile entry 55 of List-II		2007, [clause (f) of sub-section (1) of
	(State List) of the Seventh Schedule to the Constitution		section 129]
3.	Assam		
(1)	(2)		(3)
9	Value Added Tax or any other tax levied by the		The Assam Value Added Tax Act, 2003
	concerned State under the erstwhile entry 54 of List-II		as amended
	(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)		
40	Act, 2017	/ 5	The Assess Assess
10	Taxes on luxuries, including taxes on entertainments,	(<i>i</i>)	The Assam Amusements and Betting
	amusements, betting and gambling or any other tax	/::\	Tax Act, 1939
	levied by the concerned State under the erstwhile entry	(ii)	The Assam Tax on Luxuries (Hotels and
	62 of List-II (State List) of the Seventh Schedule to the		Lodging Houses and Hospitals) Act,
	Constitution, net of exclusions under sub-section (1) of		1989
	section 5 of the Goods and Services Tax		
11	(Compensation to States) Act, 2017	(2)	The Assem Entry Tay Act 2009
11	Entry tax, octroi, local body tax or any other tax levied	(i)	The Assam Entry Tax Act, 2008
	by the concerned State under the erstwhile entry 52 of	(ii)	The Gauhati Municipal Corporation Act,
	List-II (State List) of the Seventh Schedule to the Constitution		1971, [clause (i)of sub-section (2) of
10			section 144] The Assam Health Infrastructure and
12	Any cess or surcharge or fee leviable under entry 66		
	read with entries 52, 54, 55 and 62 of List-II of the		Services Development Fund Act, 2009
	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		
13	Taxes on advertisement or any other tax levied by the		The Gauhati Municipal Corporation Act,
	concerned State under the erstwhile entry 55 of List-II		1971, [clause (<i>d</i>) of sub-section (1) of
	(State List) of the Seventh Schedule to the Constitution		section 144]
4.	Bihar		
(1)	(2)		(3)
14	Value Added Tax or any other tax levied by the		The Bihar Value Added Tax Act, 2005
14	concerned State under the erstwhile entry 54 of List-II		The Billar Value Added Tax Act, 2005
	(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		
15	Taxes on luxuries, including taxes on entertainments,	(i)	The Bihar Entertainment Tax Act, 1948
10	amusements, betting and gambling or any other tax	(ii)	The Bihar Taxation on Luxuries in Hotels
	levied by the concerned State under the erstwhile entry	(11)	Act, 1988
	62 of List-II (State List) of the Seventh Schedule to the		Act, 1900
	Constitution, net of exclusions under sub-section (1) of		
	section 5 of the Goods and Services Tax		
	(Compensation to States) Act, 2017		
16	Entry tax, octroi, local body tax or any other tax levied		The Bihar Tax on Entry of Goods into
	by the concerned State under the erstwhile entry 52 of		Local Areas for Consumption, Use or
	List-II (State List) of the Seventh Schedule to the		Sale therein Act, 1993
	Constitution		
17	Taxes on advertisement or any other tax levied by the		The Bihar Advertisement Tax Act, 2007
	concerned State under the erstwhile entry 55 of List-II		
	(State List) of the Seventh Schedule to the Constitution		
5.	Chhattisgar	h	
(1)	(2)		(3)
18	Value Added Tax or any other tax levied by the		The Chhattisgarh Value Added Tax Act,
	concerned State under the erstwhile entry 54 of List-II		2005
	(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		
19	Taxes on luxuries, including taxes on entertainments,	(i)	The Chhattisgarh Entertainments Duty
	amusements, betting and gambling or any other tax	` ′	and Advertisements Tax Act, 1936
	levied by the concerned State under the erstwhile entry	(ii)	The Chhattisgarh Luxury Tax Act, 1988
	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		
20	Entry tax, octroi, local body tax or any other tax levied		The Chhattisgarh Entry Tax Act, 1976
	by the concerned State under the erstwhile entry 52 of		
	List-II (State List) of the Seventh Schedule to the		
	Constitution		
1 I	Conditation		

(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	(<i>i</i>)	The Delhi Entertainment and Betting Tax Act, 1996
	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 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 (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 The Goa Panchayat Raj Act, 1994, [clause (n) of sub-section (3) of section
		(iii)	The Goa Municipalities Act, 1968, [clause (i)of section 104]

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

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	(i)	The Himachal Pradesh Entertainments Tax (Cinematograph Shows) Act, 1968	
	levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the	(ii)	The Himachal Pradesh Entertainments Duty Act, 1968	
	Constitution, net of exclusions under sub-section (1) of section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(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 Ka	shmi	r	
(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 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		The Jharkhand Value Added Tax Act,	
	concerned State under the erstwhile entry 54 of List-II		2005	
	(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			
44	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax	(<i>i</i>)	The Jharkhand Entertainment Tax Act, 2012	

	I	1	I
	levied by the concerned State under the erstwhile entry	(ii)	The Jharkhand Taxation on Luxuries in
	62 of List-II (State List) of the Seventh Schedule to the		Hotel Act, 2011
	Constitution, net of exclusions under sub-section (1) of		
	section 5 of the Goods and Services Tax		
	(Compensation to States) Act, 2017		
45	Entry tax, octroi, local body tax or any other tax levied		The Jharkhand Entry Tax Act on
	by the concerned State under the erstwhile entry 52 of		consumption or use of goods Act, 2011
	List-II (State List) of the Seventh Schedule to the		
	Constitution		
46	Taxes on advertisement or any other tax levied by the		The Jharkhand Advertisement Tax Act,
	concerned State under the erstwhile entry 55 of List-II		2012
	(State List) of the Seventh Schedule to the Constitution		
13.	Karnataka	1 1	
(1)	(2)		(3)
47	Value Added Tax or any other tax levied by the	(<i>i</i>)	The Karnataka Value Added Tax Act,
	concerned State under the erstwhile entry 54 of List-II	(')	2003
	(State List) of the Seventh Schedule to the Constitution,	(ii)	The Provisions relating to levy and
	net of exclusions under sub-section (1) of section 5 of	(")	collection of Purchase Tax on Sugarcane
	the Goods and Services Tax (Compensation to States)		under the Karnataka Sales Tax Act, 1957
	Act, 2017		under the Namataka Gales Tax Net, 1307
48	Taxes on luxuries, including taxes on entertainments,	(<i>i</i>)	The Karnataka Entertainments Tax Act,
	amusements, betting and gambling or any other tax	(-)	1958
	levied by the concerned State under the erstwhile entry	(ii)	The Mysore Betting Tax Act, 1932
	62 of List-II (State List) of the Seventh Schedule to the	(iii)	The Karnataka Tax on Luxuries Act,
	Constitution, net of exclusions under sub-section (1) of	(111)	1979
	section 5 of the Goods and Services Tax	(iv)	
	(Compensation to States) Act, 2017	(IV)	2004
49	,	(2)	
49	Entry tax, octroi, local body tax or any other tax levied	(<i>i</i>)	The Karnataka Tax on Entry of Goods
	by the concerned State under the erstwhile entry 52 of	/::\	Act, 1979
	List-II (State List) of the Seventh Schedule to the	(ii)	The Karnataka Special Entry Tax Act,
4.4	Constitution		2002
14.	Kerala	ı	(0)
(1)	(2)		(3)
50	Value Added Tax or any other tax levied by the		The Kerala Value Added Tax Act, 2003
	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		
		1	
	the Goods and Services Tax (Compensation to States)		
	the Goods and Services Tax (Compensation to States) Act, 2017		
51	, , ,	(i)	The Kerala Tax on Paper Lotteries Act
51	Act, 2017	(i)	The Kerala Tax on Paper Lotteries Act 2005
51	Act, 2017 Taxes on luxuries, including taxes on entertainments,	(i) (ii)	•
51	Act, 2017 Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax		2005
51	Act, 2017 Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry		2005
51	Act, 2017 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		2005

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52	Entry tax, octroi, local body tax or any other tax levied		The Kerala Tax on Entry of Goods into
	by the concerned State under the erstwhile entry 52 of		Local Areas Act, 1994
	List-II (State List) of the Seventh Schedule to the		
	Constitution		
53	Taxes on advertisement or any other tax levied by the	(<i>i</i>)	The Kerala Municipality Act 1994,
	concerned State under the erstwhile entry 55 of List-II	()	[section 271]
	(State List) of the Seventh Schedule to the Constitution	(ii)	The Kerala Panchayathi Raj Act 1994,
		(")	[section 209]
54	Any cess or surcharge or fee leviable under entry 66	(i)	Essential Necessities Cess introduced by
34	read with entries 52, 54, 55 and 62 of List-II of the	(1)	section 10 of Kerala Finance Act, 2011
		/::\	
	Seventh Schedule to the Constitution by the State	(ii)	Mangalyanidhi Cess introduced by
	Government, net of exclusions under exclusions under		section 11 of Kerala Finance Act, 2011
	sub-section (1) of section 5 of the Goods and Services	(iii)	ı
	Tax (Compensation to States) Act, 2017		1957, [section 3(1A) and 3(1AA)]
15.	Madhya Prad	esh	
(1)	(2)		(3)
55	Value Added Tax or any other tax levied by the		The Madhya Pradesh Value Added Tax
	concerned State under the erstwhile entry 54 of List-II		Act, 2002
	(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		
56	Taxes on luxuries, including taxes on entertainments,		The Madhya Pradesh Vilasita,
	amusements, betting and gambling or any other tax		Manoranjan, Amod Evam Vigyapan Kar
	levied by the concerned State under the erstwhile entry		Adhiniyam, 2011
	62 of List-II (State List) of the Seventh Schedule to the		7 taliin yani, 2011
	Constitution, net of exclusions under sub-section (1) of		
	section 5 of the Goods and Services Tax		
E 7	(Compensation to States) Act, 2017		The Madhua Dradach Ctharius Kahatra
57	Entry tax, octroi, local body tax or any other tax levied		The Madhya Pradesh Sthaniya Kshetra
	by the concerned State under the erstwhile entry 52 of		Me Mal Ke Pravesh Par Kar Adhiniyam,
	List-II (State List) of the Seventh Schedule to the		1976
	Constitution		
58	Any cess or surcharge or fee leviable under entry 66		The Madhya Pradesh Karadhan
	read with entries 52, 54, 55 and 62 of List-II of the		Adhiniyam, 1982 [Part III "Forest
	Seventh Schedule to the Constitution by the State		Development Cess" containing sections
	Government, net of exclusions under exclusions under		6 and 7]
	sub-section (1) of section 5 of the Goods and Services		
	Tax (Compensation to States) Act, 2017		
16.	Maharashtr	а	
(1)	(2)		(3)
59	Value Added Tax or any other tax levied by the	(<i>i</i>)	The Maharashtra Value Added Tax Act,
	concerned State under the erstwhile entry 54 of List-II		2002
	(State List) of the Seventh Schedule to the Constitution,	(ii)	The Maharashtra Purchase Tax on
	net of exclusions under sub-section (1) of section 5 of	()	Sugarcane Act, 1962
	the Goods and Services Tax (Compensation to States)	(iii)	The Maharashtra Forest Development
	Act, 2017	(111)	·
	ποι, 2011		(Tax on sale of Forest Produce by

			Government or Forest Development
			Corporation) Act, 1983
60	Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax	(i)	The Maharashtra Entertainment Duty Tax Act, 1923
	levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the	(ii)	The Maharashtra Tax on Lottery Act, 2006
	Constitution, net of exclusions under sub-section (1) of	(iii)	The Maharashtra Betting Tax Act, 1925
	section 5 of the Goods and Services Tax (Compensation to States) Act, 2017	(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	(i)	The Maharashtra Tax on Entry of Goods into Local Area Act, 2002
	List-II (State List) of the Seventh Schedule to the Constitution	(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	(i)	The Maharashtra Advertisements Tax Act, 1967
	(State List) of the Seventh Schedule to the Constitution	(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	
(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	(<i>i</i>)	The Assam Amusement and Betting Tax Act, 1936 (as extended to Manipur)
	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 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]

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 (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) (ii)	The Meghalaya Amusement and Betting Tax Act 1973 (Assam Act No. 6 of 1939 as adapted and amended by Meghalaya) The Meghalaya Tax on Luxuries (Hotels and Lodging Houses) Act, 1991	
69	Any cess or surcharge or fee leviable under entry 66	(<i>i</i>)	The Meghalaya Cement Cess Act, 2010	
	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	(ii)	The Meghalaya Clinker Cess Act, 2015	
19.	Mizoram	1	(0)	
(1)	(2)	/3	(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>i</i>)	The Mizoram Value Added Tax Act, 2005 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>i</i>)	The Nagaland Value Added Tax Act, 2005	

	(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	
(1)	(2)		(3)
76	Value Added Tax or any other tax levied by the	(i)	The Odisha Value Added Tax Act 2004
	concerned State under the erstwhile entry 54 of List-II	(ii)	The Odisha Forest Development (Tax on
	(State List) of the Seventh Schedule to the Constitution,		Sale of forest produce by Government or
	net of exclusions under sub-section (1) of section 5 of		Odisha Forest Development Corporation)
	the Goods and Services Tax (Compensation to States) Act, 2017		Act, 2003
77	Taxes on luxuries, including taxes on entertainments,	(i)	The Odisha Entertainment Tax Act 2005
' '	amusements, betting and gambling or any other tax	(ii)	The Odisha Luxury Tax Act, 1995
	levied by the concerned State under the erstwhile entry	(11)	The Odisha Edixdry Tax Act, 1995
	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		
78	Entry tax, octroi, local body tax or any other tax levied		The Odisha Entry Tax Act, 1999
'0	by the concerned State under the erstwhile entry 52 of		The Salona Entry Tax Not, 1999
	List-II (State List) of the Seventh Schedule to the		
	Constitution		
79	Taxes on advertisement or any other tax levied by the	(i)	The Odisha Municipal Corporation Act,
'3	concerned State under the erstwhile entry 55 of List-II	(')	2003, [section 242]
	(State List) of the Seventh Schedule to the Constitution	(ii)	The Odisha Municipal Act, 1950, [clause
	(Clate List) of the covernal constant to the constitution	(")	(e) of sub-section (1) of section 131]
22.	Puduchern	V	[(-, -, -, -, -, -, -, -, -, -, -, -, -, -
(1)	(2)	,	(3)
80	Value Added Tax or any other tax levied by the		The Puducherry Value Added Tax Act,
	concerned State under the erstwhile entry 54 of List-II		2007
	(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)		I

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

	·		,
89	Taxes on luxuries, including taxes on entertainments,	(<i>i</i>)	The Rajasthan Entertainments and
	amusements, betting and gambling or any other tax	,	Advertisements Tax Act, 1957
	levied by the concerned State under the erstwhile entry	(ii)	The Rajasthan Tax on Luxuries (in
	1	(11)	,
	62 of List-II (State List) of the Seventh Schedule to the		Hotels and Lodging Houses) Act, 1990
	Constitution, net of exclusions under sub-section (1) of	(iii)	The Rajasthan Tax on Luxuries (Tobacco
	section 5 of the Goods and Services Tax		and its Products) Act, 1994
	(Compensation to States) Act, 2017		, .
90	Entry tax, octroi, local body tax or any other tax levied	(<i>i</i>)	The Rajasthan Tax on Entry of Goods
30	1	(')	,
	by the concerned State under the erstwhile entry 52 of	(10	into Local Areas Act, 1999
	List-II (State List) of the Seventh Schedule to the	(ii)	The Rajasthan Tax on Entry of Motor
	Constitution		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		The Rajasthan Municipalities Act, 2009,
וט	,		
	concerned State under the erstwhile entry 55 of List-II		[clause (e) of sub-section (1) of section
	(State List) of the Seventh Schedule to the Constitution		102]
92	Any cess or surcharge or fee leviable under entry 66		The Rajasthan Finance Act, 2014,
	read with entries 52, 54, 55 and 62 of List-II of the		[chapter XI (Infrastructure Development
	Seventh Schedule to the Constitution by the State		Cess)] (Section 54 to 61, both inclusive)
	Government, net of exclusions under sub-section (1) of		
	1		
	section 5 of the Goods and Services Tax		
	(Compensation to States) Act, 2017		
	011.1		
25.	Sikkim		
	Sikkim (2)		(3)
(1)	(2)	(i)	(3) The Sikkim Value Added Tax Act. 2005
	(2) Value Added Tax or any other tax levied by the	(i)	The Sikkim Value Added Tax Act, 2005
(1)	(2) Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II	(i) (ii)	
(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,		The Sikkim Value Added Tax Act, 2005
(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 Sikkim Value Added Tax Act, 2005
(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,		The Sikkim Value Added Tax Act, 2005
(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 Sikkim Value Added Tax Act, 2005
(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	(ii)	The Sikkim Value Added Tax Act, 2005 Sikkim Sales Tax Act, 1983
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 Any cess or surcharge or fee leviable under entry 66		The Sikkim Value Added Tax Act, 2005 Sikkim Sales Tax Act, 1983 The Sikkim Ecology Fund and
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 Any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the	(ii) (i)	The Sikkim Value Added Tax Act, 2005 Sikkim Sales Tax Act, 1983 The Sikkim Ecology Fund and Environment Cess Act, 2005
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 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	(ii)	The Sikkim Value Added Tax Act, 2005 Sikkim Sales Tax Act, 1983 The Sikkim Ecology Fund and Environment Cess Act, 2005 Sikkim Transport Infrastructure
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 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	(ii) (i)	The Sikkim Value Added Tax Act, 2005 Sikkim Sales Tax Act, 1983 The Sikkim Ecology Fund and Environment Cess Act, 2005
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 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	(ii) (i)	The Sikkim Value Added Tax Act, 2005 Sikkim Sales Tax Act, 1983 The Sikkim Ecology Fund and Environment Cess Act, 2005 Sikkim Transport Infrastructure
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 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	(ii) (i)	The Sikkim Value Added Tax Act, 2005 Sikkim Sales Tax Act, 1983 The Sikkim Ecology Fund and Environment Cess Act, 2005 Sikkim Transport Infrastructure
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 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	(ii) (i) (ii)	The Sikkim Value Added Tax Act, 2005 Sikkim Sales Tax Act, 1983 The Sikkim Ecology Fund and Environment Cess Act, 2005 Sikkim Transport Infrastructure
94	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 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 Tamil Nadi	(ii) (i) (ii)	The Sikkim Value Added Tax Act, 2005 Sikkim Sales Tax Act, 1983 The Sikkim Ecology Fund and Environment Cess Act, 2005 Sikkim Transport Infrastructure Development Fund (STIDF) Act, 2004
(1) 93 94 26. (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 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 Tamil Nad	(ii) (i) (ii)	The Sikkim Value Added Tax Act, 2005 Sikkim Sales Tax Act, 1983 The Sikkim Ecology Fund and Environment Cess Act, 2005 Sikkim Transport Infrastructure Development Fund (STIDF) Act, 2004
94	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 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 Tamil Nade (2) Value Added Tax or any other tax levied by the	(ii) (i) (ii)	The Sikkim Value Added Tax Act, 2005 Sikkim Sales Tax Act, 1983 The Sikkim Ecology Fund and Environment Cess Act, 2005 Sikkim Transport Infrastructure Development Fund (STIDF) Act, 2004 (3) The Tamil Nadu Value Added Tax Act,
(1) 93 94 26. (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 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 Tamil Nadical (2) Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II	(ii) (i) (ii)	The Sikkim Value Added Tax Act, 2005 Sikkim Sales Tax Act, 1983 The Sikkim Ecology Fund and Environment Cess Act, 2005 Sikkim Transport Infrastructure Development Fund (STIDF) Act, 2004
94 26. (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 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 Tamil Nade (2) 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,	(ii) (i) (ii)	The Sikkim Value Added Tax Act, 2005 Sikkim Sales Tax Act, 1983 The Sikkim Ecology Fund and Environment Cess Act, 2005 Sikkim Transport Infrastructure Development Fund (STIDF) Act, 2004 (3) The Tamil Nadu Value Added Tax Act,
(1) 93 94 26. (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 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 Tamil Nadical (2) Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II	(ii) (i) (ii)	The Sikkim Value Added Tax Act, 2005 Sikkim Sales Tax Act, 1983 The Sikkim Ecology Fund and Environment Cess Act, 2005 Sikkim Transport Infrastructure Development Fund (STIDF) Act, 2004 (3) The Tamil Nadu Value Added Tax Act,
(1) 93 94 26. (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 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 Tamil Nade (2) 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,	(ii) (i) (ii)	The Sikkim Value Added Tax Act, 2005 Sikkim Sales Tax Act, 1983 The Sikkim Ecology Fund and Environment Cess Act, 2005 Sikkim Transport Infrastructure Development Fund (STIDF) Act, 2004 (3) The Tamil Nadu Value Added Tax Act,
94 26. (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 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 Tamil Nadical (2) 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)	(ii) (i) (ii)	The Sikkim Value Added Tax Act, 2005 Sikkim Sales Tax Act, 1983 The Sikkim Ecology Fund and Environment Cess Act, 2005 Sikkim Transport Infrastructure Development Fund (STIDF) Act, 2004 (3) The Tamil Nadu Value Added Tax Act,
94 26. (1) 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 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 Tamil Nadical (2) 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	(ii) (ii)	The Sikkim Value Added Tax Act, 2005 Sikkim Sales Tax Act, 1983 The Sikkim Ecology Fund and Environment Cess Act, 2005 Sikkim Transport Infrastructure Development Fund (STIDF) Act, 2004 (3) The Tamil Nadu Value Added Tax Act, 2006
(1) 93 94 26. (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 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 Tamil Nadical (2) 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)	(ii) (i) (ii)	The Sikkim Value Added Tax Act, 2005 Sikkim Sales Tax Act, 1983 The Sikkim Ecology Fund and Environment Cess Act, 2005 Sikkim Transport Infrastructure Development Fund (STIDF) Act, 2004 (3) The Tamil Nadu Value Added Tax Act,

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

	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	(<i>i</i>)	The Telangana Tax on Entry of Motor
	by the concerned State under the erstwhile entry 52 of		Vehicles into Local Areas Act,1996
	List-II (State List) of the Seventh Schedule to the	(ii)	The Telangana Tax on Entry of Goods
	Constitution		into Local Areas Act, 2001
103	Taxes on advertisement or any other tax levied by the	(<i>i</i>)	The Telangana Municipal Corporations
	concerned State under the erstwhile entry 55 of List-II		Act, 1994, [section 14]
	(State List) of the Seventh Schedule to the Constitution	(ii)	The Hyderabad Municipal Corporations
			Act,1955, [clause (f) of sub section (1) of
			section197]
		(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		The Telangana Rural Development
	read with entries 52, 54, 55 and 62 of List-II of the		Act,1996
	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		
28.	Tripura		
(1)	(2)		(3)
105	Value Added Tax or any other tax levied by the		The Tripura Value Added Tax Act, 2004
	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		
106	Taxes on luxuries, including taxes on entertainments,	(<i>i</i>)	The Tripura Entertainment Tax Act, 1997
	amusements, betting and gambling or any other tax	(ii)	The Tripura Tax on Luxuries in Hotels
	levied by the concerned State under the erstwhile entry		and Lodging Houses Act, 1990
	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		
107	Entry tax, octroi, local body tax or any other tax levied	(<i>i</i>)	The Tripura Municipal Act, 1994, [clause
	by the concerned State under the erstwhile entry 52 of		(j) in sub-section (1) of section 192]
	List-II (State List) of the Seventh Schedule to the	(ii)	The Tripura Municipal Act, 1994, [section
1.5	Constitution		206]
108	Taxes on advertisement or any other tax levied by the	(<i>i</i>)	The Tripura Municipal Act, 1994, [clause
	concerned State under the erstwhile entry 55 of List-II	/:-	(b) in sub-section (1) of section 192]
	(State List) of the Seventh Schedule to the Constitution	(ii)	The Tripura Municipal Act, 1994, [section
			[197]
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29.	Uttar Prade:	sh	(3)

109	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II	(i)	The Uttar Pradesh Value Added Tax Act, 2008
	(State List) of the Seventh Schedule to the Constitution, net of exclusions under sub-section (1) of section 5 of	(ii)	The Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961
	the Goods and Services Tax (Compensation to States) Act, 2017	(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	(<i>i</i>)	The Uttar Pradesh Entertainment and Betting Tax Act, 1979
	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 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	(<i>i</i>)	The Uttar Pradesh Advertisements Tax Act, 1981
	(State List) of the Seventh Schedule to the Constitution	(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.	Uttarakhan	d	
(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	(i)	The Uttarakhand Entertainment and Betting Tax Act, 1979
	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 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

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 Benga	 al	7.00, 700 7
(1)	(2)		(3)
118	Value Added Tax or any other tax levied by the concerned State under the erstwhile entry 54 of List-II	(i)	The West Bengal Value Added Tax Act, 2003
	(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 West Bengal Sales Tax Act, 1994
119	Taxes on luxuries, including taxes on entertainments,	(<i>i</i>)	The Bengal Amusements Tax Act, 1922
	amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry	(ii)	The West Bengal Entertainment-cum- Amusement Tax Act, 1982
	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	(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.