

Status Report on CBG Pipeline Infrastructure

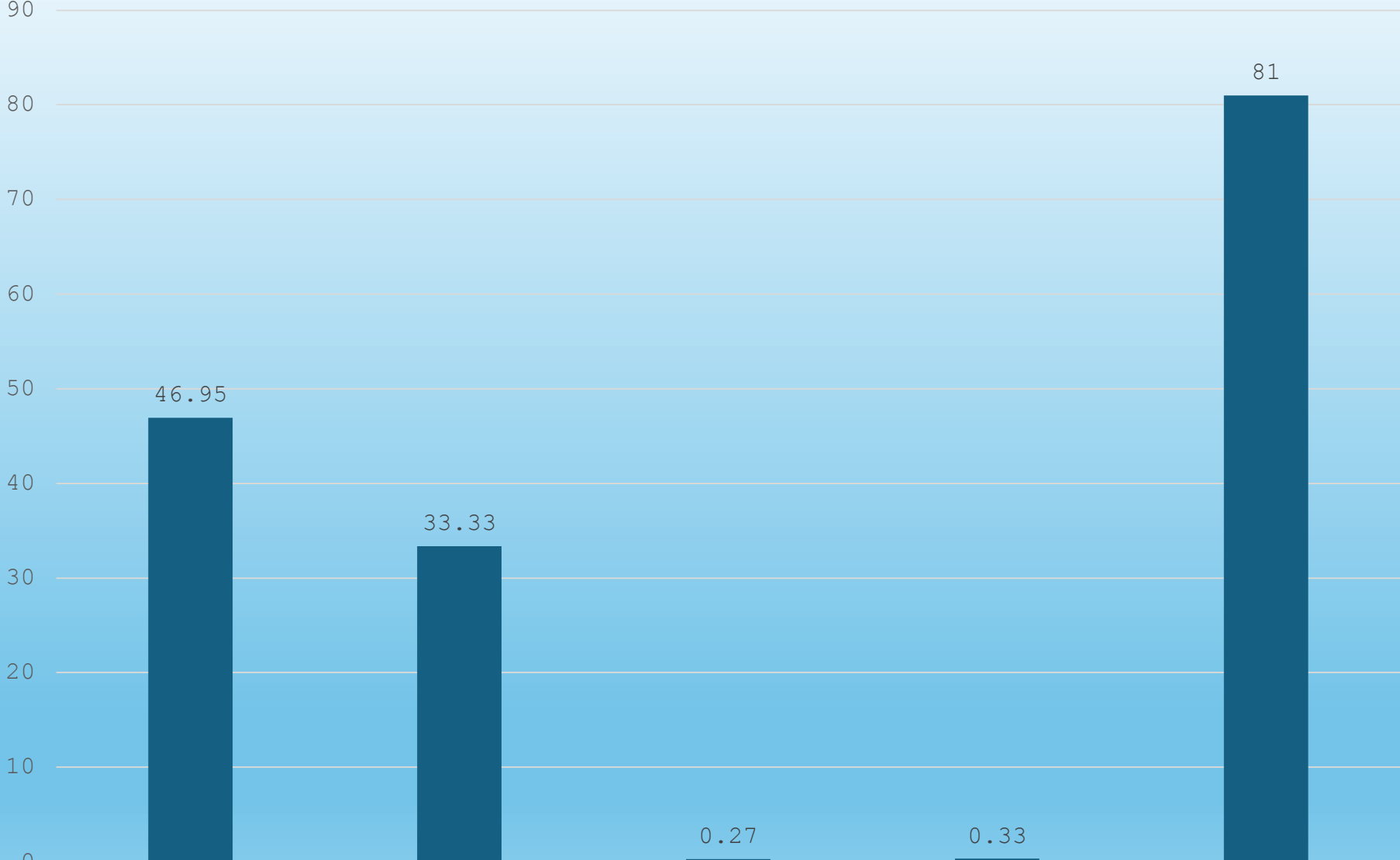
February 2026

(Based on data received from CGD Entities)

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CBO Mandates and Gas Sales in CGD Networks (Apr'25 to Jan' 26) Fig in MMSCMD

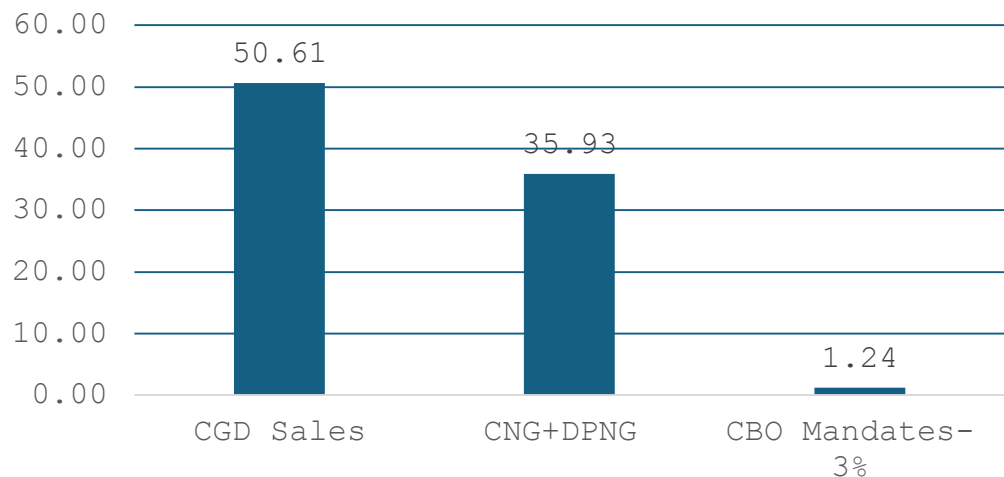


■ Quantity of NG & CBG Sales	CGD	CNG +DPNG	CBG	1 % Target CBO for CNG+DPNG)	% Activement (Avg 10 months)
	46.95	33.33	0.27	0.33	81

Projected NG (CNG+ DPNG) Sales & CBG CBO Mandates during (FY 26-27 to 28-29) Fig in MMSCMD

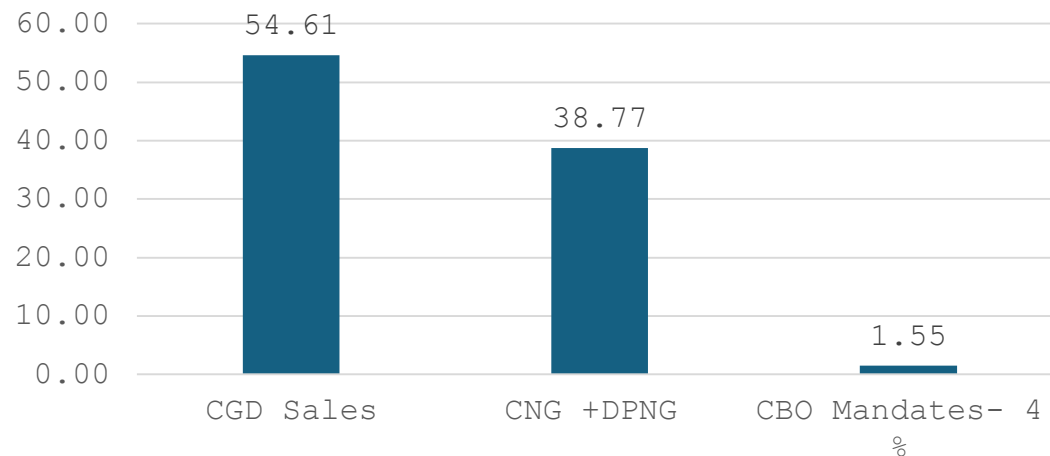
1

FY 26-27



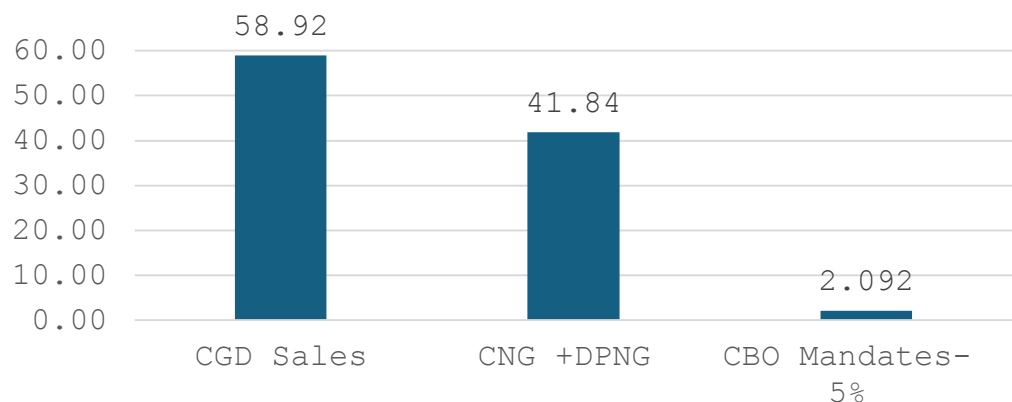
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FY 27-28



3

FY 28-29



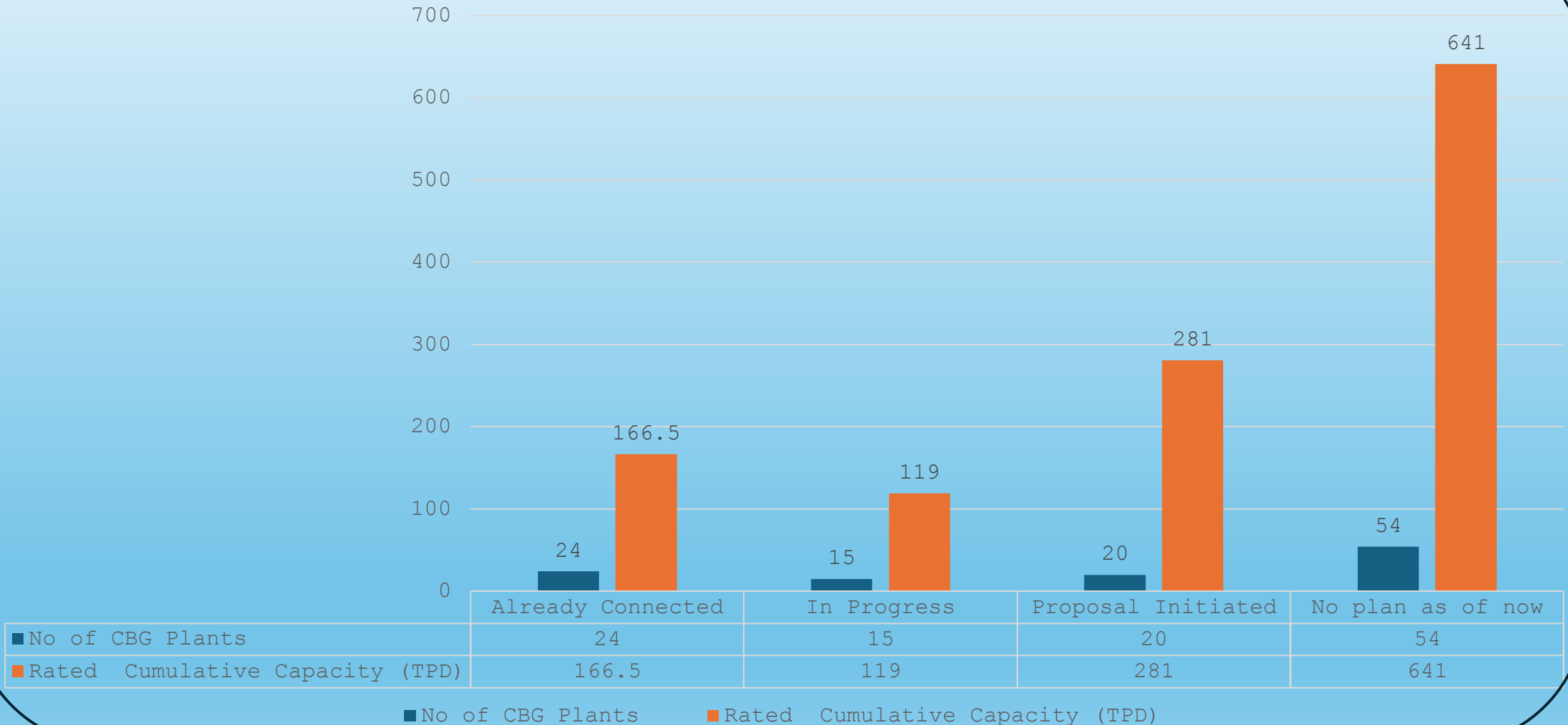
As per the CBO Mandates, projected Blending quantity of CBG would be :

- FY26-27 : ~1.24 MMSCMD @ 3 %
- FY 27-28 – 1.55 MMSCMD @ 4 %
- FY 28- 29 - 2.09 MMSCMD @ 5 %

Note : Growth in NG usage for next 3 years has been considered as “Good to Go” with CAGR of 7.9 %

CBG Functional Plants - Pipeline Connectivity Status with CGD Networks

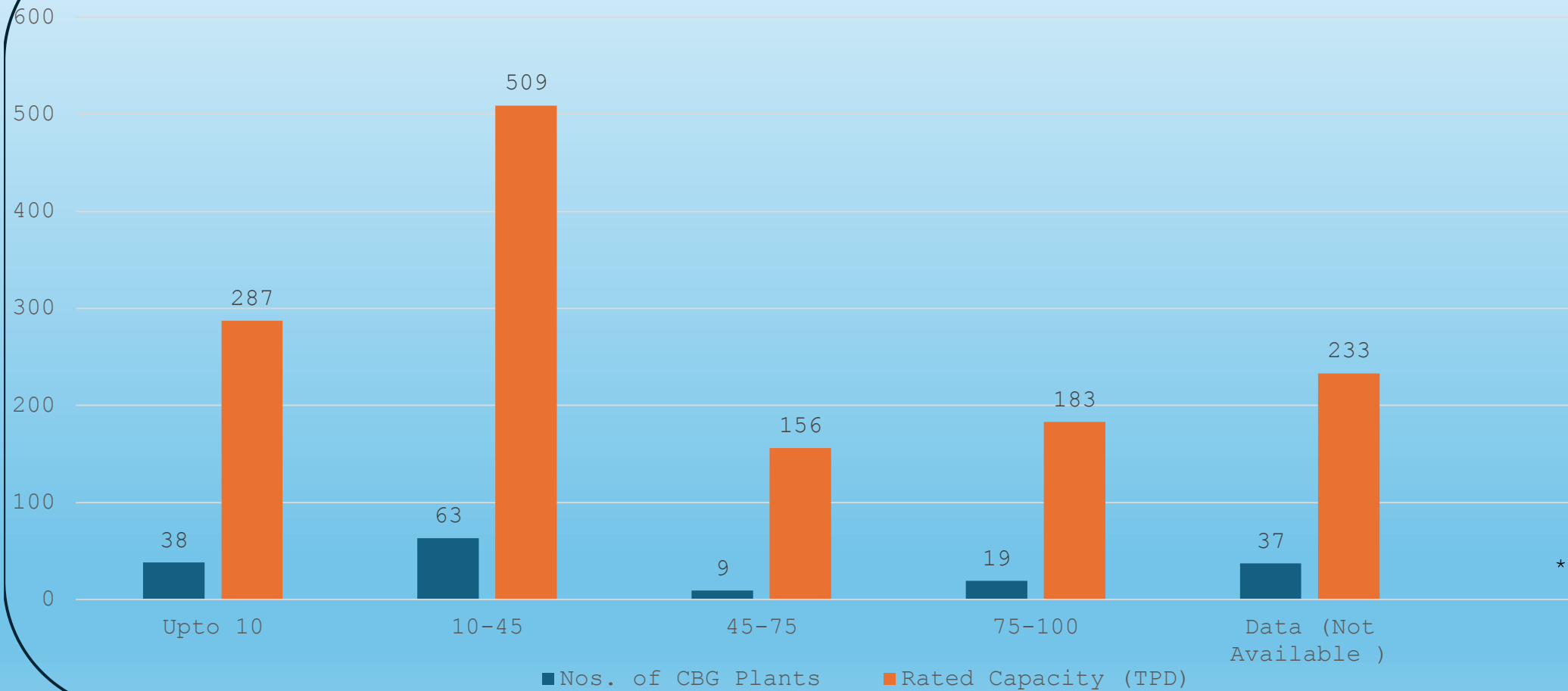
Status of CBG Pipeline Connectivity



Some of the details are yet to be received, updated details will be incorporated soon.

Distance between Functional CBG Plants – CGD Networks

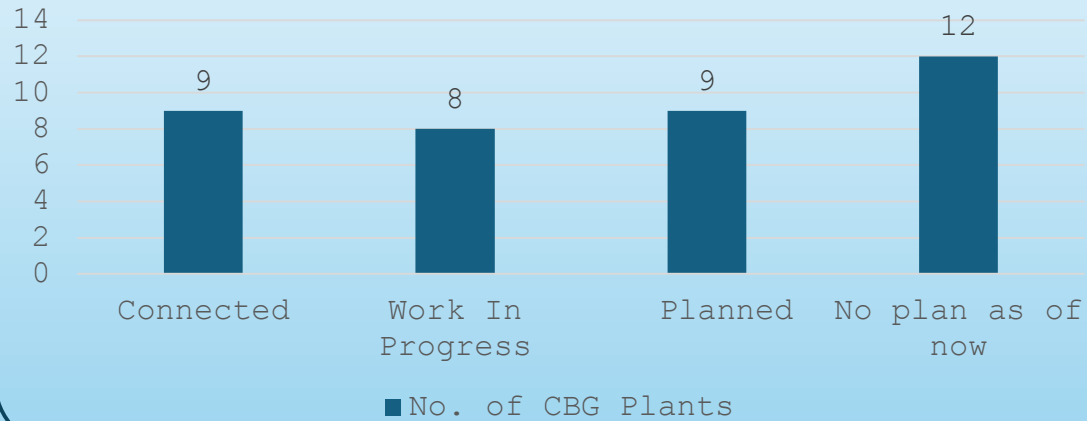
Distance between CBG Plants and CGD Networks - Km



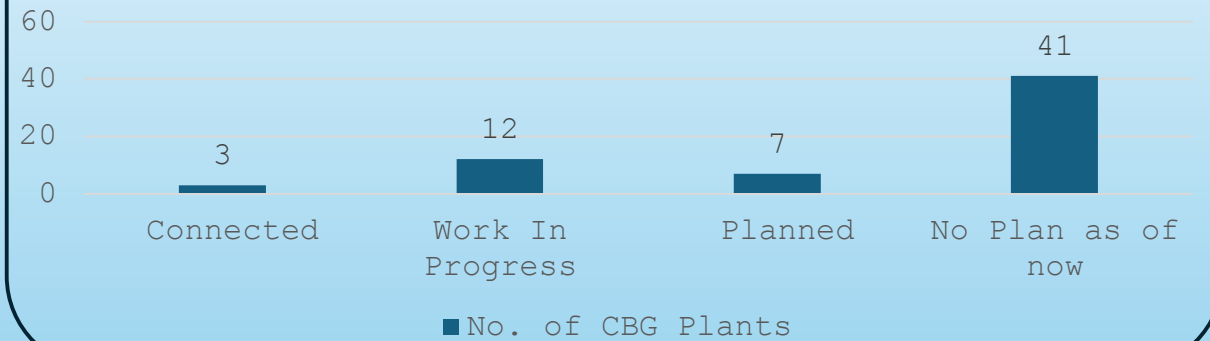
* Some of the details are yet to be received, updated details will be incorporated soon.

Status of Pipeline connectivity – CBG Functional Plants

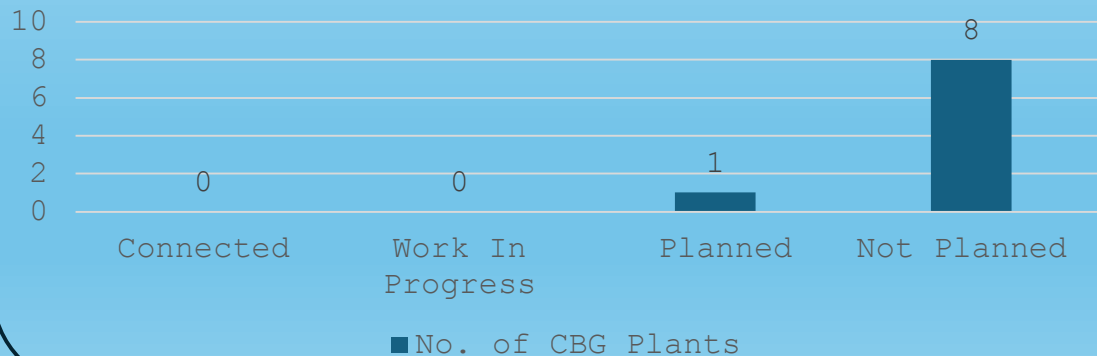
Upto 10 KM - Distance b/w Functional CBG Plant – CGD Entity



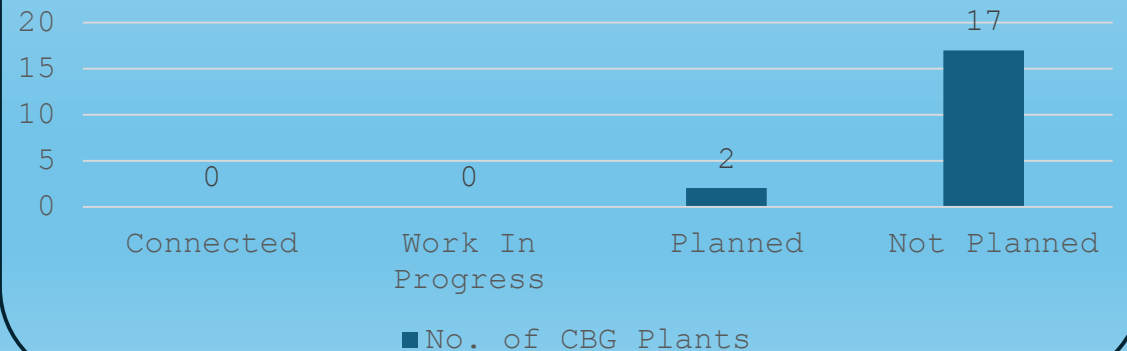
(10-45) KM - Distance b/w Functional CBG Plant – CGD Entity



(45-75) KM - Distance b/w Functional CBG Plant – CGD Entity

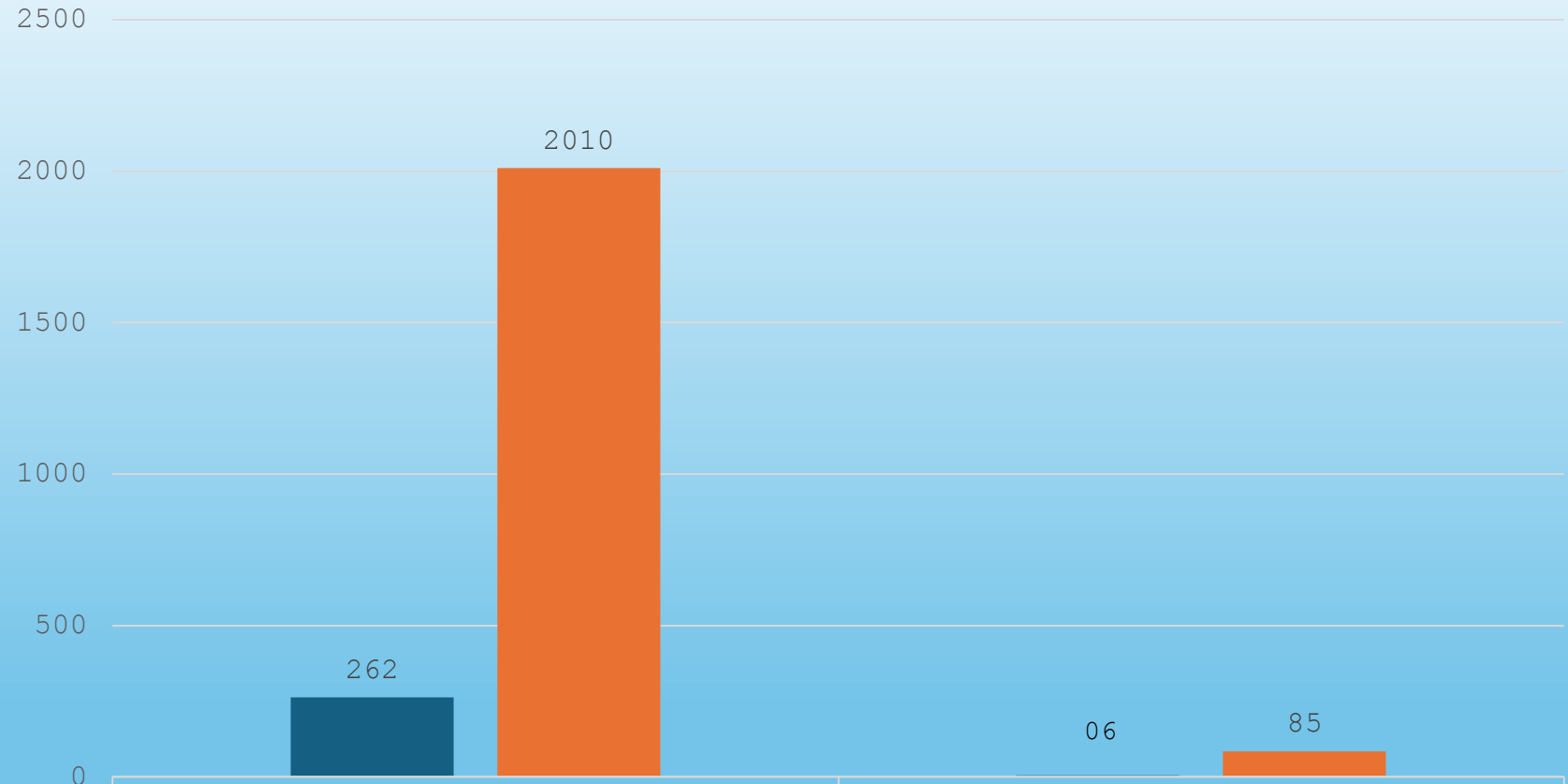


(75-200) KM - Distance b/w Functional CBG Plant – CGD Entity



* Some of the details are yet to be received, updated details will be incorporated soon

Under Construction CBG Plants – Rated Capacity(Tons per day) and Status of Pipeline Connectivity

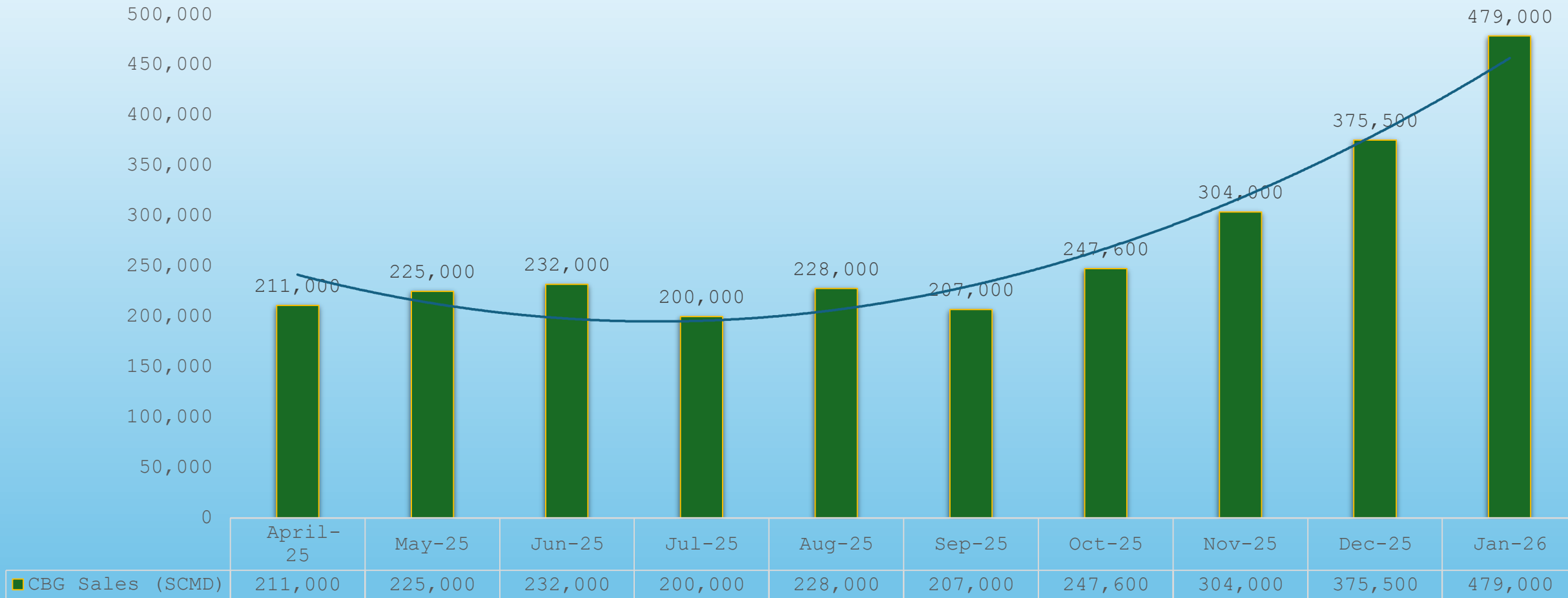


	Under Construction CBG Plants	Work in Progress
No. of CBG Plants	262	6
Rated Cumulative Capacity (TPD)	2010	85

■ No. of CBG Plants
 ■ Rated Cumulative Capacity (TPD)

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Monthly Average CBG Sales (SCMD)- Period of (April 2025 - Jan 2026)



* Avg. sales of CBG from April,25 – Jan,26 is 0.27 MMSCMD

Source : CBG-CGD Synchronization Scheme

CBG Ecosystem Tax Matrix – India (W.e.f feb-2026)

Component	Tax/Law	Applicable Tax & Rate	Key Notes / Treatment
1. CBG Gas (Standalone)	GST	5% GST on CBG sold	CBG (bio-CNG) attracts 5% GST under current GST regime.
	Excise Duty	Nil	No central excise levy on pure CBG sale.
	VAT	None	Since under GST, state VAT not applicable.
2. Blended NG (CNG + CBG)	Central Excise Duty	14% excise on <i>only on the NG portion</i>	Budget 2026-27 excludes biogas/CBG value + GST paid on it from excise valuation on blends.
	CBIC GST Rate Notifications & Circulars (a)	GST on CBG portion	5% GST
* 2. GST Council Decisions; Income-tax Act, 1961; Customs Tariff Act, 1975 ^(b)	VAT / State Taxes	State VAT applies on NG portion	Blended gas often treated as NG by States, so State VAT might apply to the blended fuel (varies ~ 3–15%).
3. Plant & Machinery (CBG project CAPEX)	GST on Machinery/Equipment	18% GST	Standard 18% GST on plant machinery (unless specific items are re-rated by GST Council).
	Renewable Energy Policy Documents of MNRE ^(d)	Customs Duty	<i>Varies by item</i>
4. Carbon Credits	Income Tax (Direct Tax)	10% tax under Section 115BBG on income from carbon credits	Provisions say income from sale of UNFCCC-validated carbon credits taxed @ 10%.
	GST	Not applicable	Sale of carbon credits is not a supply of goods/services under GST (so GST generally not imposed).
5. Digestate / Bioslurry / SFOM / LFOM	GST on Organic Manure	5% GST (typical if classed as fertilizer / organic manure)	If digestate is marketed as organic manure or compost, it usually attracts concessional 5% GST under fertilizer/manure categories.
	GST if unbranded/bulk	0–5% (possible)	Bulk, unbranded manure may be exempt or attract lower GST; classification depends on packaging/usage.
6. Transportation (to buyers / CGD / retail)	GST on transport services	5% (GTA without credit) or 12% (with credit)	GST applies to goods transport (GTA) services.
	CBIC GST Rate Notifications & Circulars ^(a) GST Council Decisions; Income-tax Act, 1961; Customs Tariff Act, 1975 ^(b)	Diesel fuel tax	State VAT + excise
7. Direct Income Tax (Project level)	Corporate tax	25% / effective rate	Standard corporate tax rates apply on net profits from CBG project (no special rate unless eligible incentives).
	MAT / AMT	Applicable	As per Income Tax Act provisions.

*Sources: CBIC GST Rate Notifications & Circulars (a); GST Council Decisions; Income-tax Act, 1961; Customs Tariff Act, 1975 (b); MoPNG SATAT Guidelines ©; MNRE Renewable Energy Policy Documents (d)



Thank You