

Implementation of Sections 121-134 of Finance Act 2025.

The Central Government, exercising powers under clause (b) of sub-section (2) of Section 1 of the Finance Act, 2025 (7 of 2025), has appointed 1st October 2025 as the date of enforcement for specific provisions of the Act.

Key Points:

1. Effective Date:

- Provisions will come into force from 1st October 2025.

2. Provisions Coming into Force:

- Clauses (ii) and (iii) of Section 121
- Sections 122 to 124
- Sections 126 to 134

3. Purpose:

- To operationalize specific amendments and legal provisions notified in the Finance Act, 2025.

**Notification Reference: GST
Notification No. 16/2025-Central Tax
(17/09/2025)**

Taxpayers Below ₹2 Cr Turnover Exempt from Annual GST Return.

The Commissioner, exercising powers under the first proviso to sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), has issued an exemption for filing annual GST returns. This applies on the recommendations of the GST Council.

Key Point:

1. Applicability:

- From Financial Year 2024–25 onwards.

2. Exemption:

- Registered persons with aggregate turnover up to ₹2 crore in any financial year are exempt from filing the annual return (Form GSTR-9) for that year.

3. Objective:

- To ease compliance for small taxpayers and reduce filing burden.

**Notification Reference: GST
Notification No. 15/2025–Central Tax
(17/ 09/ 2025)**

Govt Notifies Category of Persons Under Section 54(6) of GST Act.

In exercise of powers under sub-section (6) of section 54 of the CGST Act, 2017, the Central Government, on the recommendations of the GST Council, has notified categories of registered persons who shall not be eligible for provisional refund under GST.

Key Point:

1. No provisional refund allowed for:

- Persons who have not undergone Aadhaar authentication under Rule 10B of CGST Rules, 2017.
- (b) Persons engaged in supply of certain specified goods (listed in the table below).

2. Goods covered:

- Certain high-risk items like areca nuts, pan masala, tobacco, and essential oils.

3. Legal reference:

- Tariff classification will follow the Customs Tariff Act, 1975 rules of interpretation.

4. Effective Date:

- 1st October, 2025.

Table:

Sl. No.	Chapter/ Heading/ Sub-heading/ Tariff item	Description of Goods
1	0802 80	Areca nuts
2	2106 90 20	Pan masala
3	24	Tobacco and manufactured tobacco substitutes
4	3301	Essential oils

Notification Reference: GST
Notification No. 14/2025–Central Tax
(17/ 09/ 2025)

GST Update: Third Amendment to CGST Rules 2025.

This notification, issued by the Ministry of Finance, alters multiple provisions of the CGST Rules, 2017, including updates to procedural requirements for appeals, refunds, and annual return filings. The changes introduce new forms, substantially revise tables in annual returns (GSTR-9, GSTR-9C).

Key Points:

- The notification is called the CGST Third Amendment Rules, 2025, and takes effect primarily from 22nd September 2025, with some provisions retrospectively or on subsequent dates.
- Rule 31A(2): Substitution of the figure 128 with 140 for calculation-related purposes.
- Rule 39(1A): Clarity for references to relevant sections of both CGST and IGST Acts.
- Rule 91(2): The process for granting refunds via FORM GST RFD-04 is now risk-evaluated by the system, with additional provisos removing revalidation needs for such orders.
- Rules 110, 111, and 113: Significant changes to the appeal process, with detailed updates to acknowledgements, structures, and new required forms (e.g., APL-02A, APL-04A).
- Rule 110A: Introduction of the procedure for appeals to be heard by single-member benches under set conditions, with mechanisms to revert to full benches if a question of law arises.
- Major revisions to GSTR-9 and GSTR-9C:
 - New tables and columns, especially for input tax credit (ITC) details and reconciliation statements.
 - Inclusion of ITC availed, reversed, or reclaimed for FY 2024-25 onwards in a more detailed manner.
 - Auto-population of certain ITC and tax figures in tables for the annual return and reconciliation statements.
- New/Updated Forms:
 - GST APL-02A (Provisional and Final Acknowledgement for Appeals)
 - GST APL-04A (Summary of Appellate Tribunal Order)
 - Updates/substitutions to GST APL-05, APL-06, APL-07 (appeal-related forms) and associated tables and instructions for compliance.

Notification Reference: GST Notification No. 13/2025–Central Tax (17/ 09/ 2025)

Table:

Rule/Section/ Form	Change/Amendment Description	Effective Date/Remarks
Rule 31A(2)	Substitution of '128' with '140'	22 Sep 2025
Rule 39(1A)	Additional text for reference to CGST and IGST Acts	1 Apr 2025
Rule 91(2)	Automated, risk-based refund order with no revalidation; new procedures in FORM GST RFD-04	1 Oct 2025
Rule 110, 111	Insertion of new references (e.g., Part A of FORM GST APL-02A); omitting certain provisos	22 Sep 2025
Rule 110A	Procedure for single Member Bench for appeals without a question of law and mechanism to transfer back	22 Sep 2025
Rule 113	Introduction of FORM GST APL-04A for Tribunal's summary orders	22 Sep 2025
GSTR-9 (Annual Return)	New tables and entries for ITC, clarification of reporting for reclaimed, reversed ITC; instructions updated	for FY 2024-25 onwards
GSTR-9C (Reconciliation)	Additions for e-commerce operator tax reporting; late fee structure updates	for FY 2024-25 onwards
Forms APL-02A, APL-04A, APL-05, APL-06, APL-07	New or revised appeal and cross-objection forms; expanded tables for detailed dispute reporting	22 Sep 2025 and as stated

"FORM GST APL-02A

[See rules 110 and 111]

Part A

Provisional Acknowledgment for submission of Appeal/Application

<Name of applicant><GSTIN/Temp ID/UIN/Reference Number/BO ID with date>

"Your appeal has been successfully filed against <Application Reference Number>.

An appeal/application has been submitted by you on the Goods and Services Tax Appellate Tribunal portal which is hereby provisionally acknowledged and its acceptance/admission is subject to scrutiny by the Registry/Bench. The Provisional Acknowledgement number is <Daily Number > dated _____."

GSTIN/Temporary ID/UIN/ENR -

Date of filing -

Time of filing -

filing/provisional acknowledgement number -

Name of the person filing the appeal -

Appeal fees -

Transaction Id -

<Signature>

Place:

Date:

Name

Designation

ON Behalf of GST Appellate Tribunal

Part B

Final Acknowledgement communicating registration/rejection of Appeal/Application

Your appeal/application has been successfully filed/registered against <application reference number > dated < Date>.

GSTIN/Temporary ID/UIN/ENR -

Case Registration Number -

Date of acceptance –

Date of appearance:

Court Number:

Time:

Bench:

AR/JR/DR/R

GSTAT

Bench”

OR

Your appeal/application filed vide provisional acknowledgment reference number ----- dated ----- has been rejected

Date of rejection:

AR/JR/DR/R

GSTAT

Bench

OR

Your appeal/application having provisional acknowledgment reference number ----- dated ----- has been dismissed as withdrawn

Date of Dismissal:

AR/JR/DR/R

GSTAT
Bench”

OR

Your appeal/application having provisional acknowledgment reference number ----- dated ----- has been Rejected due to Wrong Jurisdiction

Date of Rejection:

AR/JR/DR/R

GSTAT
Bench”

OR

Your Appeal/application having provisional acknowledgment reference number ----- dated ----- has been rejected due to wrong applicability of place of supply issue.

Date of rejection:

AR/JR/DR/R

GSTAT
Bench”

12. In the said rules, after FORM GST APL-04, the following Form shall be inserted, namely: —

“Form GST APL-04 A

[See rule 113(2)]

Summary of the order and demand after issue of order by the Goods and Services Tax Appellate Tribunal

Whether remand order: Yes / No

Order Reference no.-

Date of order-

1. GSTIN/Temporary ID/UIN –

2. Appeal Case Reference no. –

Date:-

3. Name of the appellant –

4. Name of the Respondent –

5. Order appealed against –

a) Order Type -- *Demand, Registration, Refund, Enforcement, Refund & Others*

b) Ref Number –

Date –

6. Personal Hearing – *(All hearing dates)*

7. Status of Order under Appeal- *Confirmed/Modified/Rejected*

Confirmed – Order under Appeal is confirmed

Modified – Order under Appeal is modified
Rejected - - Order under Appeal is annulled

8. Order in brief: *(Free text, Max 2500 characters)–*
 9. If demand order, then whether demand quantified: *(Yes/No)*
(If the answer is YES, the demand quantified as follows:)

Section-I

Particulars	Central tax		State/UT tax		Integrated tax		Cess		Total	
	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount
1	2	3	4	5	6	7	8	9	10	11
(a) Tax										
(b) Interest										
(c) Penalty										
(d) Fees										
(e) Others										
(f) Refund										

Section-II

Place of Supply/ Name of State/UT	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
	Amount in dispute					
	Amount Determined					
Add rows						

10. For Other orders and Demand orders which are not quantified

Issues as raised by proper officer	Issues as determined by Appellate/Revisional authority	Order by GST Appellate Tribunal

11. If remanded with directions:
- Remanded to: *(specify authority to whom remanded. Adjudicating Authority, Appellate authority, Revisional authority, any other)*
 - Directions subject to which remanded, if any: *(Free text, Max 1000 words)*

Section-III (Anti-profiteering)

12. Order In brief: *(Drop -Down Values)*

- a) *Reduction in Price*
- b) *Return to Recipient of Amount not passed on, along with interest*
- c) *Deposit in Consumer Welfare Fund/s*
- d) *Penalty Imposed (Amount to be specified)*
- e) *Cancellation of Registration*

Place:

Signature:

Date:

Designation:

Jurisdiction:”

13. In the said rules, for FORM GST APL-05, the following Form shall be substituted, namely: —

“Form GST APL-05

See rule 110(1)

Appeal to the Goods and Services Tax Appellate Tribunal

1. GSTIN/Temporary ID/UIN –
2. Name of the appellant –
3. Address of the appellant –
4. Respondent(s):
 - (a)
 - (b)
 - (c)

.....

(Specify designation and office of the respondent(s))
5. Details of the authorised representative of the applicant:
 - (a) Name..... Mobile Email
 - (b) Name..... Mobile Email

.....
6. Order appealed against - *APL-04/Rejected* *APL-02* Number -
Date-
7. Is place of supply involved in the dispute – *Yes/No*
8. Designation and Office of the Appellate Authority/Revisional Authority passing the order appealed against -
9. Date of communication of the order appealed against –
10. Details of order challenged before Appellate authority/Revisional Authority:
 - a) Number - Date –
 - b) *Order type (As per Annexure A)*
 - c) *Period of dispute from (DDMMYYYY) To (DDMMYYYY)*
(Applicable for demand related orders)
11. Details of the authority passing the order specified at Sl. no. 9: *(Specify designation and Office of the said authority)*
12. Name of the authorized representative
 - (a) Name..... Mobile Email
 - (b) Name..... Mobile Email

.....
13. Act (CGST/ SGST/ IGST/ Cess)

14. Details of the case under dispute:
 - a) Brief issue of the case under dispute
 - b) Category of case under dispute (*As per Annexure B*)
 - c) Market value of goods, where goods have been seized
15. Case Summary (*As per Annexure C*)
16. About Appellant (*As per Annexure D*)
17. Statement of facts (*As per Annexure E*)
18. Grounds of appeal
19. Prayer
20. Details of demand created, disputed and admitted.

	Central Tax			State/UT Tax			Integrated Tax			Cess			Total Amount		
	Amount determined by Appellate / Revisional authority, if any (A)	Amount admitted (B)	Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where it is system or as per alternate flow of order)	Amount determined by Appellate / Revisional authority, if any (A)	Amount admitted (B)	Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where it is system or as per alternate flow of order)	Amount determined by Appellate / Revisional authority, if any (A)	Amount admitted (B)	Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where it is system or as per alternate flow of order)	Amount determined by Appellate / Revisional authority, if any (A)	Amount admitted (B)	Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where it is system or as per alternate flow of order)	Amount determined by Appellate / Revisional authority, if any (A)	Amount admitted (B)	Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where it is system or as per alternate flow of order)
Particulars															
(a) Tax															
(b) Interest															

(c) Penal ty															
(d) Fees															
(e) Other charg es															

21. Details of payment of admitted amount and pre-deposit:

(a) Details of amount payable:

Particulars	Central Tax		State/UT Tax		Integrated		Cess		Total Amount	
	(a) Admitted Amount	(b) Pre- deposit (10% of dispute d tax)	(a) Admitted Amount	(b) Pre- deposit (10% of dispute d tax)	(a) Admitted Amount	(b) Pre- deposit (10% of dispute d tax)	(a) Admitted Amount	(b) Pre- deposit (10% of dispute d tax)	(a) Admitted Amount	(b) Pre- deposit (10% of dispute d tax)
(a) Tax										
(b) Interest										
(c) Penalty										
(d) Fees										
(e) Other charges										

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed admitted tax and cess)

Sr. No.	Description	Tax payable	Paid through Cash/Credit Ledger	Debit entry no.	Amount of tax paid			
					Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9
1	Integrated tax		Cash Ledger					
			Credit Ledger					
2	Central tax		Cash Ledger					
			Credit Ledger					
3	State/UT tax		Cash Ledger					
			Credit Ledger					

4	CESS		Cash Ledger					
			Credit Ledger					

(c) Interest, penalty, late fee and any other amount payable and paid:

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11
1	Interest									
2	Penalty									
3	Late fee									
4	Others (specify)									

Verification

I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and the same is derived from information, documents and records in my possession and further that nothing has been concealed therefrom. I further declare that no appeal against the impugned order has been preferred by me or my behalf before any Court or Authority or is pending before any Court or Authority.

Verified _____ today, _____ the _____ day of _____ month _____ 20...

< Signature >

Place:
of the Applicant

Name

Date:
Designation/Status

Annexure A

(Order Type)

S No	List of 'Order Type'
1	Demand Order
2	Refund Order
3	Registration Order
4	Enforcement Order
5	Recovery Order

6	Other order
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Annexure B

(Category of case under dispute or issues involved)

S No	List of 'Category of case under dispute	Tab	Tab Amount involved (where quantifiable)
1	Misclassification of any goods or services or both	Mention HSN	
2	Wrong applicability of a notification issued under the provisions of this Act	Mention notification no. and date	
3	Incorrect determination of time of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
4	Incorrect determination of value of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
5	Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit	Mention section and rule specified in Appellate/ Revisionary order	
6	Incorrect determination of the liability to pay tax on any goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
7	Whether applicant is required to be registered or has been granted suo-moto registration	Mention section and rule specified in Appellate/ Revisionary order	
8	Whether any particular thing done by the applicant results in supply of goods or services or both	Mention section and rule and Schedule specified in Appellate/ Revisionary order	
9	Rejection/acceptance of application for registration	Mention section and rule specified in Appellate/ Revisionary order	
10	Rejection/acceptance of application for amendment to registration	Mention section and rule specified in Appellate/ Revisionary order	
11	Suspension of registration	Mention section and rule specified in Appellate/ Revisionary order	
12	Order dropping show-cause in relation to registration	Mention section and rule specified in Appellate/ Revisionary order	
13	Denial of facility to pay tax under composition scheme	Mention section and rule specified in Appellate/ Revisionary order	
14	Cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order	

15	Rejection/acceptance of application for revocation of cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order	
16	Order accepting reply of taxpayer/order dropping show cause notice	Mention section and rule specified in Appellate/ Revisionary order	
17	Order of disqualification of GSTP/cancellation of enrolment of GSTP	Mention section and rule specified in Appellate/ Revisionary order	
18	Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee)	Mention section and rule and Form of order specified in Appellate/ Revisionary order	
19	Tax wrongfully collected/Tax collected not paid to Government.	Mention section and rule specified in Appellate/ Revisionary order	
20	Order of assessment including that of a non-filer or evading registration or protective assessment	Mention section and rule specified in Appellate/ Revisionary order	
21	Determination of tax not paid or short paid on outward supply u/s 73	Mention section and rule specified in Appellate/ Revisionary order	
22	Excess ITC availed/utilized u/s 73	Mention section and rule specified in Appellate/ Revisionary order	
23	Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited	Mention section and rule specified in Appellate/ Revisionary order	
24	Order rejecting/granting provisional refund	Mention section and rule specified in Appellate/ Revisionary order	
25	Order denying/reducing/withholding/granting refund	Mention section and rule specified in Appellate/ Revisionary order	
26	Issue related to provisional assessment	Mention section and rule specified in Appellate/ Revisionary order	
27	Fraud or wilful suppression of fact leading to non-payment/short payment of tax determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order	
28	Excess ITC availed/utilized determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order	
29	Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property	Mention section and rule specified in Appellate/ Revisionary order	
30	Order relating to rectification/withdrawal of an earlier order	Mention section and rule specified in Appellate/ Revisionary order	
31	Order creating/modifying/withdrawing demand under earlier law	Mention section and rule specified in Appellate/ Revisionary order	

32	Order permitting payment in instalments	Mention section and rule specified in Appellate/ Revisionary order	
33	Order relating to provisional attachment of property	Mention section and rule specified in Appellate/ Revisionary order	
34	Order imposing penalty	Mention section and rule specified in Appellate/ Revisionary order	
35	Order permitting compounding of any offense or withdrawing such order	Mention section and rule specified in Appellate/ Revisionary order	
36	Anti profiteering related matter		
37	Others-		
38	Issues related to Place of supply of goods and/or services		

Annexure C

Case Summary (indicate Amount in INR, wherever quantified and wherever applicable, Not exceeding 1000 characters in each cell)

Sr No	Issue related to	As per order of adjudicating authority	As determined by Appellate/Revisional authority	As per stand of appellant before Tribunal	As declared/ claimed by present Appellant
1	Registration				
2	Revocation of registration				
3	Denial/blocking of ITC				
4	Short or non-payment of tax				
4	Erroneous refund				
5	Levy of Penalty				
6	Levy of interest or late fee or fine				
7	Classification dispute (mention HSN in corresponding columns of this row)				
8	Any other				

User can add more than one Issue

Order Type and Issue Related to mapping		
S No	Type of 'Order Type'	Case Summary- Issue related to

1	Demand Order	1) Short or nonpayment of tax 2) Levy of penalty 3) Levy of interest or late fee or fine 4) Classification dispute
2	Refund Order	1) Erroneous refund
3	Registration Order	1) Registration 2) Revocation of registration
4	Enforcement Order	1) Levy of penalty 2) Levy of interest or late fee or fine
5	Recovery Order	1) Denial/blocking of ITC
6	Other order	Any other

Annexure D

About Appellant

Constitution/ Identification Number	Constitution of Business	Statute under which incorporated	Date Commencement of business	Address	Nature of Business	Any other relevant fact

Appellant to state in free text form as follows:

Appellant to mention:

- (a). his constitution of business (e.g. Company, Partnership, HUF, Trust, etc.)
- (b). Statute under which incorporated, if any (e.g. Companies Act, Trust Act, Societies Registration Act, etc.)
- (c). date of its constitution
- (d). constitution/identification number assigned to it by constituting authority (e.g. Corporate Identification Number in case of a company, etc.)
- (e). Address of its Head Office and address of its principal place of business in State
- (f). GSTIN/Temp Id and date from which registered under GST
- (g). Nature of the business in which he/it is engaged (e.g. manufacturer /wholesaler /retailer / supplier of services, etc.)
- (h). Any other relevant fact in view of the appellant”

Annexure E

Statement of Facts (Case History)

(indicate Amount in INR, wherever quantified and wherever applicable, not exceeding 1000 characters in each cell, Upload documents if necessary)

Reference/ no.	acknowledgment	Action By	Date	Brief Narration

<Add rows, if required> ”			

14. In the said rules, for FORM GST APL-06, the following Form shall be substituted, namely: —

“FORM GST APL-06

[See rule 110(2)]

Cross-objections before the Appellate Tribunal under sub-section (5) of section 112

Sr. No.	Particulars																														
1	Appeal No. – Date of filing –																														
2	Present Cross-objection being filed by: ○ GSTIN/Temporary ID/UIN/CRN/ARN – ○ Name – ○ e-mail id – ○ Contact number – ○ Address for communication – ○ Designation of officer – ○ Office details – ○ e-mail id – ○ Contact number -																														
3	Order no. – (Order of the Appellate/Revisional authority) - Date-																														
4	Designation alongwith jurisdiction of the officer passing the order appealed against – Designation: Jurisdiction: Order Passed by:																														
5	Date of communication of the order appealed against –																														
6	Name of the authorized representative, where available – e-mail id of said representative – Contact number of said representative																														
7	Details of the case under dispute –																														
(i)	Period of dispute -																														
(ii)	<table border="1"> <thead> <tr> <th>Amount under dispute</th><th>Central tax</th><th>State/UT tax</th><th>Integrated tax</th><th>Cess</th></tr> </thead> <tbody> <tr> <td>(a) Tax</td><td></td><td></td><td></td><td></td></tr> <tr> <td>(b) Interest</td><td></td><td></td><td></td><td></td></tr> <tr> <td>(c) Penalty</td><td></td><td></td><td></td><td></td></tr> <tr> <td>(d) Fees</td><td></td><td></td><td></td><td></td></tr> <tr> <td>(e) Other charges (specify)</td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	Amount under dispute	Central tax	State/UT tax	Integrated tax	Cess	(a) Tax					(b) Interest					(c) Penalty					(d) Fees					(e) Other charges (specify)				
Amount under dispute	Central tax	State/UT tax	Integrated tax	Cess																											
(a) Tax																															
(b) Interest																															
(c) Penalty																															
(d) Fees																															
(e) Other charges (specify)																															
(iii)	Market value of seized goods, where one of the issues involved is seizure/confiscation of goods -																														
8	Summary of Issues involved and summary of reply thereto – Annexure A																														
9	Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the taxpayer or the Commissioner of State/Central tax/UT tax, as the case may be - OR Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the person filing the present cross-objection -																														
10	Demand Table																														

Category	Tax	As per order of adjudicating authority	As determined by Appellate/ Revisional authority	As per the person filing this cross objection
	Tax			
		Central Tax		
		State/UT Tax		
		Integrated Tax		
		Cess		
		Total		
	Interest			
		Central Tax		
		State/UT Tax		
		Integrated Tax		
		Cess		
		Total		
	Penalty			
		Central Tax		
		State/UT Tax		
		Integrated Tax		
		Cess		
		Total		
	Penalty	Central Tax		
		State/UT Tax		
		Integrated Tax		
		Cess		
		Total		
	Fees	Central Tax		
		State/UT Tax		
		Integrated Tax		
		Cess		
		Total		
	Others	Central Tax		
		State/UT Tax		
		Integrated Tax		
		Cess		
		Total		
	Refund			
		Central Tax		
		State/UT Tax		
		Integrated Tax		
		Cess		
		Total		

11	Reliefs claimed in memorandum of cross-objections.
12	Summary of reply (<i>Annexure B</i>)
13	Grounds of Cross-objection
14	Para-wise reply (<i>upload separately</i>)
	Verification I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and the same is derived from information, documents and records in my possession and further that nothing has been concealed therefrom. Verified today, the _____ day of _____ month _____ 20..._____ Place : Date : <Signature> Name of the person filing this cross-objection :: Designation/Status of Applicant/officer :”

Summary of Issues involved and summary of reply thereto

S. No	Category of case under dispute or Issues involved	Tab	Tab Amount involved (where quantifiable)	Summary of Reply
1.	Misclassification of any goods or services or both	Mention HSN		
2.	Wrong applicability of a notification issued under the provisions of this Act	Mention notification no. and date		
3.	Incorrect determination of time of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order		
4.	Incorrect determination of value of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order		
5.	Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit	Mention section and rule specified in Appellate/ Revisionary order		
6.	Incorrect determination of the liability to pay tax on any goods or services or both	Mention section and rule specified in Appellate/ Revisionary order		
7.	Whether applicant is required to be registered or has been granted suo-moto registration	Mention section and rule specified in Appellate/ Revisionary order		
8.	Whether any particular thing done by the applicant results in supply of goods or services or both	Mention section and rule and Schedule specified in Appellate/ Revisionary order		
9.	Rejection/acceptance of application for registration	Mention section and rule specified in Appellate/ Revisionary order		
10.	Rejection/acceptance of application for amendment to registration	Mention section and rule specified in Appellate/ Revisionary order		
11.	Suspension of registration	Mention section and rule specified in Appellate/		

		Revisionary order		
12.	Order dropping show-cause in relation to registration	Mention section and rule specified in Appellate/ Revisionary order		
13.	Denial of facility to pay tax under composition scheme	Mention section and rule specified in Appellate/ Revisionary order		
14.	Cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order		
15.	Rejection/acceptance of application for revocation of cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order		
16.	Order accepting reply of taxpayer/order dropping show cause notice	Mention section and rule specified in Appellate/ Revisionary order		
17.	Order of disqualification of GSTP/cancellation of enrolment of GSTP	Mention section and rule specified in Appellate/ Revisionary order		
18.	Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee)	Mention section and rule and Form of order specified in Appellate/ Revisionary order		
19.	Tax wrongfully collected/Tax collected not paid to Government.	Mention section and rule specified in Appellate/ Revisionary order		
20.	Order of assessment including that of a non-filer or evading registration or protective assessment	Mention section and rule specified in Appellate/ Revisionary order		
21.	Determination of tax not paid or short paid on outward supply u/s 73	Mention section and rule specified in Appellate/ Revisionary order		
22.	Excess ITC availed/utilized u/s 73	Mention section and rule specified in Appellate/		

		Revisionary order		
23.	Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited	Mention section and rule specified in Appellate/ Revisionary order		
24.	Order rejecting/granting provisional refund	Mention section and rule specified in Appellate/ Revisionary order		
25.	Order denying/reducing/withholding/granting refund	Mention section and rule specified in Appellate/ Revisionary order		
26.	Issue related to provisional assessment	Mention section and rule specified in Appellate/ Revisionary order		
27.	Fraud or wilful suppression of fact leading to non-payment/short payment of tax determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order		
28.	Excess ITC availed/utilized determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order		
29.	Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property	Mention section and rule specified in Appellate/ Revisionary order		
30.	Order relating to rectification/withdrawal of an earlier order	Mention section and rule specified in Appellate/ Revisionary order		
31.	Order creating/modifying/withdrawing demand under earlier law	Mention section and rule specified in Appellate/ Revisionary order		
32.	Order permitting payment in instalments	Mention section and rule specified in Appellate/ Revisionary order		

33.	Order relating to provisional attachment of property	Mention section and rule specified in Appellate/ Revisionary order		
34.	Order imposing penalty	Mention section and rule specified in Appellate/ Revisionary order		
35.	Order permitting compounding of any offense or withdrawing such order	Mention section and rule specified in Appellate/ Revisionary order		
36.	Anti profiteering related matter			
37.	Others-			
38.	Issues related to Place of supply of goods and/or services			

Annexure B

Summary of Reply

(indicate Amount in INR, wherever quantified and wherever applicable)

(Not exceeding 1000 characters in each cell)

Sr No	Issue related to	As per order of adjudicating authority	As determined by Appellate/ Revisional authority	As per stand of appellant before Tribunal	As declared/ claimed by present Appellant	Reply to ground/issue raised in Appeal before GSTAT
1	Registration					
2	Revocation of cancellation of registration					
3	Denial/blocking of ITC					
4	Short or non-payment of tax					
4	Erroneous refund					
5	Levy of Penalty					
6	Levy of interest or late fee or fine					
7	Classification dispute (mention HSN in corresponding columns of this row)					
8	Any other					

”.

15. In the said rules, for FORM GST APL-07, the following Form shall be substituted, namely: —

“FORM GST APL-07

[See rule 111]

(Application to the Appellate Tribunal under sub section (3) of Section 112)

1. Name and designation of the appellant/Office of Appellant:
 - (a). Name
 - (b). Designation
 - (c). Jurisdiction
 - (d). State/Centre
2. GSTIN/Temporary ID/UIN (of the respondent) -
3. Name of the respondent
4. Address of the respondent
5. Order appealed against – Number - Date -
6. Complete Designation, along with jurisdiction of the Appellate Authority/Revisional Authority passing the order appealed against –
7. Date of communication of the order appealed against –
8. Details of the case under dispute:
 - a. Brief issue of the case under dispute
 - b. Period of dispute –
 - c. Case Summary (*As per Annexure A*)
 - d. Market value of seized goods, where one of the issues involved is seizure/confiscation of goods
9. About Respondent (*As per Annexure B*)
10. Is place of supply involved in the dispute- Yes/No
11. Statement of facts (*As per Annexure C*)
12. Grounds of appeal –
13. Prayer –
14. Category of case under dispute or Issues involved – (*as per Annexure D*)
15. Details of demand:

Particulars	Central Tax			State/UT Tax			Integrated Tax			Cess			Total Amount		
	Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC-07, where it is in the system OR to be manually filled in by appellant)	Amount of demand determined by Appellate / Revisional authority, if any (Auto-populated from columns , where it is in the system or to be manually filled in by appellant)	Amount as per present appellant (c)	Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC-07, where it is in the system OR to be manually filled in by appellant)	Amount of demand determined by Appellate / Revisional authority, if any (Auto-populated from columns , where it is in the system or to be manually filled in by appellant)	Amount as per present appellant (c)	Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC-07, where it is in the system OR to be manually filled in by appellant)	Amount of demand determined by Appellate / Revisional authority, if any (Auto-populated from columns , where it is in the system or to be manually filled in by appellant)	Amount as per present appellant (c)	Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC-07, where it is in the system OR to be manually filled in by appellant)	Amount of demand determined by Appellate / Revisional authority, if any (Auto-populated from columns , where it is in the system or to be manually filled in by appellant)	Amount as per present appellant (c)	Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC-07, where it is in the system OR to be manually filled in by appellant)	Amount of demand determined by Appellate / Revisional authority, if any (Auto-populated from columns , where it is in the system or to be manually filled in by appellant)	Amount as per present appellant (c)
(a) Tax															
(b) Interest															
(c) Penalty															

(d) Fee s															
(e) Oth er char ges															

I hereby declare that I have been duly authorized/directed by the Commissioner in accordance with sub-section (3) of Section 112 of the Act to file this application before the Appellate Tribunal and a true copy of the said direction/authorization is being uploaded herewith

Place:

Date:

<Signature>

Name of the Officer:

Designation:

Jurisdiction:

Annexure A**Case Summary**

(indicate Amount in INR, wherever quantified and wherever applicable, not exceeding 1000 characters in each cell)

Sl No	Issue related to	As per order of adjudicating authority	As determined by Appellate/Revisional authority	As per stand of appellant before Tribunal	As declared/claimed by present Appellant
1	Registration				
2	Revocation of cancellation of registration				
3	Denial/blocking of ITC				
4	Short or non-payment of tax				
4	Erroneous refund				
5	Levy of Penalty				
6	Levy of interest or late fee or fine				
7	Classification dispute (mention HSN in corresponding columns of this row)				
8	Any other				

Annexure B**About Respondent**

Constitution of Business	Address	Nature of Business	Any other relevant fact

GSTN/Temp ID	Constitution of Business	Any other constitution business	Address	Nature of business	Any other relevant fact

Annexure C**Statement of Facts (Case History)**

(indicate Amount in INR, wherever quantified and wherever applicable, Not exceeding 1000 characters in each cell, Upload documents if necessary)

Reference/ acknowledgment no.	Action By	Date	Brief Narration

Annexure D

(Category of case under dispute or issues involved)

S No	List of 'Category of case under dispute	Tab	Tab Amount involved (where quantifiable)
1	Misclassification of any goods or services or both	Mention HSN	
2	Wrong applicability of a notification issued under the provisions of this Act	Mention notification no. and date	
3	Incorrect determination of time of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
4	Incorrect determination of value of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
5	Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit	Mention section and rule specified in Appellate/ Revisionary order	
6	Incorrect determination of the liability to pay tax on any goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
7	Whether applicant is required to be registered or has been granted suo moto registration	Mention section and rule specified in Appellate/ Revisionary order	
8	Whether any particular thing done by the applicant results in supply of goods or services or both	Mention section and rule and Schedule specified in Appellate/ Revisionary order	
9	Rejection/acceptance of application for registration	Mention section and rule specified in Appellate/ Revisionary order	
10	Rejection/acceptance of application for amendment to registration	Mention section and rule specified in Appellate/ Revisionary order	
11	Suspension of registration	Mention section and rule specified in Appellate/ Revisionary order	
12	Order dropping show-cause in relation to registration	Mention section and rule specified in Appellate/ Revisionary order	
13	Denial of facility to pay tax under composition scheme	Mention section and rule specified in Appellate/ Revisionary order	
14	Cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order	
15	Rejection/acceptance of application for revocation of cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order	

16	Order accepting reply of taxpayer/order dropping show cause notice	Mention section and rule specified in Appellate/ Revisionary order	
17	Order of disqualification of GSTP/cancellation of enrolment of GSTP	Mention section and rule specified in Appellate/ Revisionary order	
18	Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee)	Mention section and rule and Form of order specified in Appellate/ Revisionary order	
19	Tax wrongfully collected/Tax collected not paid to Government.	Mention section and rule specified in Appellate/ Revisionary order	
20	Order of assessment including that of a non-filer or evading registration or protective assessment	Mention section and rule specified in Appellate/ Revisionary order	
21	Determination of tax not paid or short paid on outward supply u/s 73	Mention section and rule specified in Appellate/ Revisionary order	
22	Excess ITC availed/utilized u/s 73	Mention section and rule specified in Appellate/ Revisionary order	
23	Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited	Mention section and rule specified in Appellate/ Revisionary order	
24	Order rejecting/granting provisional refund	Mention section and rule specified in Appellate/ Revisionary order	
25	Order denying/reducing/withholding/granting refund	Mention section and rule specified in Appellate/ Revisionary order	
26	Issue related to provisional assessment	Mention section and rule specified in Appellate/ Revisionary order	
27	Fraud or wilful suppression of fact leading to non-payment/short payment of tax determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order	
28	Excess ITC availed/utilized determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order	
29	Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property	Mention section and rule specified in Appellate/ Revisionary order	
30	Order relating to rectification/withdrawal of an earlier order	Mention section and rule specified in Appellate/ Revisionary order	
31	Order creating/modifying/withdrawing demand under earlier law	Mention section and rule specified in Appellate/ Revisionary order	
32	Order permitting payment in instalments	Mention section and rule specified in Appellate/ Revisionary order	

33	Order relating to provisional attachment of property	Mention section and rule specified in Appellate/ Revisionary order	
34	Order imposing penalty	Mention section and rule specified in Appellate/ Revisionary order	
35	Order permitting compounding of any offense or withdrawing such order	Mention section and rule specified in Appellate/ Revisionary order	
36	Anti-profiteering related matter		
37	Others-		
38	Issues related to Place of supply of goods and/or services”		

”.

[F. No. CBIC-20001/2/2025-GST]

(Rashan Kumar)
Under Secretary

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R. 610(E), dated the 19th June, 2017 and were last amended, vide notification No. 11/2025–Central Tax, dated the 27th March, 2025, vide number G.S.R. 201(E), dated the 27th March, 2025.

Amendment to Notification 17/2017-CTR as per the 56th GST Council.

The Central Government, exercising powers under Section 9(5) of the CGST Act, 2017, has further amended Notification No. 17/2017-Central Tax (Rate), dated 28th June 2017.

Key Point:

1. Amendment Introduced:

- A new clause (v) has been inserted after clause (iv) in the principal notification.

2. New Clause (v):

- Brings services by way of local delivery under the ambit of Section 9(5).
- Responsibility to pay GST shifts to the electronic commerce operator (ECO), except in cases where the service provider is already liable for registration under Section 22(1) of the CGST Act.

3. New Clause (v):

- Extends the list of services notified under Section 9(5), which earlier included services like transportation of passengers, accommodation, etc.
- Now includes local delivery services supplied through ECOs.

4. Principal Notification Reference:

- Notification No. 17/2017-CT (Rate) dated 28th June 2017 (G.S.R. 696(E)).

5. Last Amendment Reference:

- Notification No. 08/2025-CT (Rate) dated 16th January 2025 (G.S.R. 47(E)).

6. Legal Background:

- Under Section 9(5) of the CGST Act, the Government can notify services where the liability to pay tax rests with the ECO instead of the actual supplier.

Impact:

- Expands ECO's tax liability to cover local delivery services, strengthening compliance in the gig and logistics sector.
- Small service providers not liable under Section 22(1) benefit, as GST compliance burden shifts to ECO.

Notification Reference: GST Notification No. 17/2025–Central Tax (17/ 09/ 2025)
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Amendment to Notification 12/2017-CTR as per 56th GST Council.

The Central Government, exercising powers under various provisions of the CGST Act, 2017, has amended Notification No. 12/2017-Central Tax (Rate) dated 28th June 2017.

Key Point:

1. Amendment in Serial No. 18 (Column 3 – Services):

- An Explanation has been inserted to exclude:
 - Local delivery services provided by an Electronic Commerce Operator (ECO), and
 - Local delivery services provided through an ECO.

2. New Exemptions Introduced (Insurance Services):

- Three new entries have been inserted after serial number 36B:
 - 36C – Life insurance business services (for individuals and family, not groups).
 - 36D – Health insurance business services (for individuals and family, not groups).
 - 36E – Reinsurance of the above services.
- All exempted from GST (Nil rate).

3. Amendment in Definition of ‘Goods Transport Agency’ (GTA):

- Now explicitly excludes:
 - ECOs providing local delivery services, and
 - ECOs through whom local delivery services are provided.

4. New Definitions Inserted:

- (zfb) “Group” – defines employer–employee groups and non-employer groups.
- (zga) “Health insurance business” – covers sickness, medical, hospital, travel cover, and personal accident insurance.

5. Effective Date:

- The amendments will take effect from 22nd September 2025.

Table:

36C	Heading 9971	Services of life insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2] Explanation: For the removal of doubts, it is hereby clarified that:	Nil	Nil
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		a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual. b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.		
36D	Heading 9971	Services of health insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2] Explanation: For the removal of doubts, it is hereby clarified that: a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual. b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.	Nil	Nil
36E	Heading 9971	Reinsurance of the insurance services specified in serial numbers 36C or 36D.	Nil	Nil

Notes:

- **Principal Notification:** 12/2017-CT (Rate) dated 28th June 2017 (G.S.R. 691(E)).
- **Last Amendment:** 06/2025-CT (Rate) dated 16th January 2025 (G.S.R. 41(E)).
- **Impact:**
 - Clarifies treatment of local delivery via ECOs (excluded from exemption).
 - Provides tax relief on individual life and health insurance policies, including reinsurance.
 - Clearly defines “group” and “health insurance business” for consistent application.

Notification Reference: GST
Notification No. 16/2025–Central Tax
(17/ 09/ 2025)

Amendment to Notification 11/2017-CTR as per 56th GST Council

This notification amends **Notification No. 11/2017-Central Tax (Rate)** relating to rates of GST on services. The changes, effective from **22nd September 2025** (except specific clauses effective from 1st April 2025), revise tax rates, conditions for input tax credit (ITC), and scope of definitions for services across transport, courier, professional, job-work, postal, and other sectors.

Effective Date:

- **22nd September 2025** – major rate & condition changes.
- **1st April 2025** – insertion of explanations in hotel accommodation provisions.

Key Points:

1. Rate Changes

- Several services revised from 6% to 9% (e.g., transport, courier, renting of goods carriage, professional services).
- Certain services reduced to 2.5% with ITC restrictions (e.g., transport of goods, multimodal transportation, tailoring, job-work in specific sectors).
- Postal, courier, local delivery, and miscellaneous delivery services now taxed at 9%.
- Beauty and physical well-being services: 2.5% with ITC restrictions.
- Job-work for diamonds: 0.75%.

2. Conditions on ITC

- Specific ITC restrictions added for transport, multimodal transport, and renting of goods carriages.
- Illustrations provided for multimodal transportation ITC eligibility.

3. Job-Work Services

- Separate treatment for diamonds, food products, textiles, newspapers, books, alcoholic liquor, handicraft goods, umbrellas, etc.
- Differentiation between concessional rates (2.5%) and standard rate (9%).

4. Professional & Business Services

- Reclassification to exclude redundant items; streamlined under “Other professional, technical and business services.”

5. Definitions Introduced / Updated

- Goods Transport Agency (GTA) redefined to exclude e-commerce operators for local delivery.
- Recognised sporting event, handicraft goods, mode of transport, and multimodal transporter defined.
- Clarification on premises for hotel accommodation and registration amendment for additional place of business (effective 1st April 2025).

Table:

Sl. No.	Service Category	Old Rate	New Rate	Conditions / Remarks
3 (vii), (viii), (x)	Transport-related services	Varies	9%	Standardised to 9%
7(i)	Transport of goods (rail etc.)	6%	2.5%	ITC not allowed (except as specified)
7(vi)	Explanation update	-	Updated	Includes (i) in scope
8(v), (vi)	Transport services	6%	9%	-
9(iii)(b), (iv), (v), (vi)	Transport of goods (containers, multimodal)	6%	2.5% or 9%	ITC restrictions; special provisions for multimodal transport
10(i), (ia)	Renting of goods carriage	6%	2.5% or 9%	ITC restricted to same line of business
12	Postal, courier, delivery services	6%	9%	Local delivery included
15(vi)	Certain services	-	2.5%	-
21	Professional, technical, business services	Varies	Reclassified	Simplified categories

24(ii)	Professional/business	6%	9%	-
26	Job-work services	Varies	0.75%, 2.5% or 9%	Sector-specific (diamonds, textiles, printing, food, etc.)
32(i), (ia)	Religious/charitable related services	6%	2.5%	-
34(ii), (iiia), (iv)	Sporting/event services	6%/18%	2.5%/20%	Clarified exclusions
35(i), (ii)	Beauty, cleaning, miscellaneous	6%	2.5% / 9%	ITC restrictions for beauty services
38	Explanations	-	Linked to Notification 9/2025	Alignment of definitions

**Notification Reference: GST
Notification No. 15/2025–Central Tax
(17/ 09/ 2025)**

Govt Notifies GST Rate Applicable on Bricks.

The Central Government, in exercise of powers under section 9(1) and section 15(5) of the Central Goods and Services Tax Act, 2017, has notified a 6% central tax rate (i.e., 12% GST including SGST) on specified building materials, effective from 22nd September, 2025.

The notification specifies a Schedule of goods including fly ash products, certain categories of bricks, and earthen/roofing tiles. This change ensures clarity and uniformity in GST rates for these construction-related materials.

Key Points:

1. Notification issued under section 9(1) and 15(5) of CGST Act, 2017.
2. 6% central tax (CGST) notified = total GST rate of 12% (CGST + SGST).
3. Applies to intra-State supplies of specific goods mentioned in the Schedule.
4. Goods covered:
 - Fly ash bricks, aggregates, and blocks
 - Bricks of fossil meals/siliceous earths
 - Building bricks
 - Earthen or roofing tiles
5. Effective 22nd September, 2025.
6. Interpretations based on the First Schedule of the Customs Tariff Act, 1975.
7. Terms not defined in the notification shall carry the same meaning as under CGST, IGST, and UTGST Acts.

Table :

S. No.	Tariff Item / Heading	Description of Goods
1	6815	Fly ash bricks; Fly ash aggregates; Fly ash blocks
2	69010010	Bricks of fossil meals or similar siliceous earths
3	6904 10 00	Building bricks
4	6905 10 00	Earthen or roofing tiles

Effective Date:

This notification shall come into force from 22nd September, 2025.

Notification Reference: GST
Notification No. 14/2025–Central Tax
(17/ 09/ 2025)

GST Update: Changes in Notification 21/2018-CTR

The Central Government, under section 11(1) of the CGST Act, 2017, has issued amendments to Notification No. 21/2018-Central Tax (Rate), dated 26th July, 2018, providing concessional GST rate on specified handicraft and handmade goods.

As per this amendment, with effect from 22nd September, 2025, a 2.5% central tax (i.e., 5% GST including SGST) will apply to a wide range of handcrafted, handmade, and traditional items such as candles, handbags, wooden products, stone carvings, clay articles, handmade carpets, lace, embroidered shawls, glassware, etc.

This move promotes India's handicraft and cottage industries by ensuring low GST incidence, thereby supporting artisans and small manufacturers.

Key Points:

1. Issued under Section 11(1), CGST Act, 2017.
2. Amends Notification No. 21/2018-Central Tax (Rate), dated 26th July, 2018.
3. Effective date – 22nd September, 2025.
4. Concessional rate of 2.5% CGST (5% total GST) notified for handicraft & handmade goods.
5. Covers diverse categories – wood, cork, stone, clay, textiles, glass, paper, coir, etc.
6. Encourages traditional craftsmanship and reduces tax burden on artisans.

Table:

S. No.	Chapter / Tariff Heading	Description of Goods	Central Tax Rate (CGST)
1	3406	Handcrafted candles	2.5%
2	4202 22, 4202 29, 4202 31 10, 4202 31 90, 4202 32, 4202 39	Handbags, pouches, purses, jewellery boxes	2.5%
3	4416, 4421 99 90	Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats)	2.5%
4	4414	Wooden frames for paintings, photos, mirrors etc.	2.5%
5	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work (including lathe and lacquer work, ambadi sisal craft)	2.5%
6	4503 90 90, 4504 90	Art ware of cork, (including articles of sholapith)	2.5%

7	4601 and 4602	Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah [including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	2.5%
8	4802	Handmade paper & paperboard	2.5%
9	4823	Articles Made of Paper mache	2.5%
10	5607, 5609	Coir articles	2.5%
11	5609 00 20, 5609 00 90	Toran, Doorway Decorations made from cotton yarn or woollen yarn and aabhala (mirror) with or without hanging flaps	2.5%
12	57	Handmade carpets & Other handmade textile floor coverings (including namda/gabba)	2.5%
13	5804 30 00	Handmade lace	2.5%
14	5805	Hand-woven tapestries	2.5%
15	5808 10	Hand-made braids, ornamental trimmings in the piece	2.5%
16	5810	Hand-embroidered articles	2.5%
17	6117, 6214	Handmade / hand-embroidered shawls	2.5%
18	6802	Carved stone products (e.g statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	2.5%
19	6815 99 90	Stone art ware, stone inlay work	2.5%
20	6912 00 10, 6912 00 20	Tableware, kitchenware, clay/terracotta articles	2.5%
21	6913 90 00	Statuettes & other ornamental ceramic articles (incl. blue potteries)	2.5%
22	7009 92 00	Ornamental framed mirrors	2.5%
23	7018 10	Glass bangles, beads, small ware	2.5%
24	7018 90 10	Glass statues [other than those of crystal]	2.5%
25	7020 00 90	Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	2.5%
26	7113 11 10	Silver filigree work	1.5%
27	7117	Handmade imitation jewellery (including natural seeds, beads jewellery, cardamom garland)	1.5%
28	7326 90 99	Artware of iron	2.5%
29	7419 80	Artware of brass, copper/copper alloys, electro plated with nickel/silver	2.5%
30	7616 99 90	Aluminium art ware	2.5%
31	8306	Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of basemetal; (including	2.5%

		Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali	
32	9405 10	Handcrafted lamps (including Panchloga lamp)	2.5%
33	9401 50, 9403 80	Furniture of bamboo, rattan, and cane	2.5%
34	9503	Dolls or other toys made of wood or metal or textile material (including woodentoy of Sawantwadi, Channapatna toys, Thanjavur doll)	2.5%
35	9504	Ganjifa card	2.5%
36	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell, and other animal carving material	2.5%
37	9602	Worked vegetable or mineral carving materials and articles thereof; articles of wax, Stearin, natural gums or natural resins, or of modelling pastes, etc. (including articles of lac, shellac)	2.5%
38	9701	Hand paintings, drawings, and pastels (including Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, Basoli, etc.)	2.5%
39	9703	Original sculptures and statuary, in metal, stone, or any other material	2.5%

Effective Date:

- 22nd September, 2025.

Notification Reference: GST
Notification No. 13/2025-Central Tax
(17/ 09/ 2025)

Govt Notifies Changes to 8/2018-Central Tax (Rate).

The Central Government, through this notification, amends Notification No. 8/2018-Central Tax (Rate), dated 25th January 2018, by updating the reference of applicable schedules. Now, instead of Schedule IV of Notification No. 1/2017-Central Tax (Rate), the applicable schedules will be Schedule II or Schedule III of Notification No. 9/2025-Central Tax (Rate).

This amendment ensures that the exemptions or concessional rates under the original notification align with the latest classification of goods and services in the updated Notification No. 9/2025.

The notification will be effective from 22nd September, 2025.

Key Points:

- **Authority:** Issued under Section 11(1) of the CGST Act, 2017.
- **Amendment:**
 - Old Reference → *“Schedule IV of Notification No. 1/2017-Central Tax (Rate)”*
 - New Reference → *“Schedule II or Schedule III of Notification No. 9/2025-Central Tax (Rate)”*
- **Purpose:** To update the schedule reference in line with revised GST rate structure.
- **Effective Date:** 22nd September, 2025.
- **Note on Principal Notification:**
 - Original: Notification No. 8/2018-Central Tax (Rate), dated 25th Jan 2018 (G.S.R. 82(E)).
 - Last amended by: Notification No. 04/2025-Central Tax (Rate), dated 16th Jan 2025 (G.S.R. 59(E)).

Notification Reference: GST Notification No. 12/2025–Central Tax (17/ 09/ 2025)
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Govt Amends Notification 3/2017-Central Tax (Rate).

The Central Government has amended Notification No. 3/2017-Central Tax (Rate), dated 28th June 2017, by revising the tax rate under S. No. 1 of the Table. The earlier rate has now been substituted with 9% under column (4).

This amendment has been made under the powers of Section 11(1) of the CGST Act, 2017, based on the recommendations of the GST Council, and is intended to align GST rates with current policy needs.

The change will take effect from 22nd September, 2025.

Key Points:

- **Authority:** Section 11(1) of the CGST Act, 2017.
- **Principal Notification:** No. 3/2017-Central Tax (Rate), dated 28th June 2017 (G.S.R. 675(E)).
- **Amendment:**
 - Under **S. No. 1** of the Table → The rate under column (4) is now **“9%”**.
- **Effective Date:** 22nd September, 2025.
- **Last Amendment Reference:** Notification No. 08/2022-Central Tax (Rate), dated 13th July 2022 (G.S.R. 556(E)).

Notification Reference: GST Notification No. 11/2025–Central Tax (17/ 09/ 2025)
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Govt Supersedes Notification 2/2017-Central Tax (Rate) Dated 28 June 2017.

The Central Government has exempted certain intra-State supplies of goods from the whole of the central GST under Section 9 of the CGST Act, 2017. This supersedes Notification No. 02/2017-Central Tax (Rate), dated 28th June 2017 (G.S.R. 674(E)), except for things already done or omitted before the supersession.

The notification specifies goods in the appended Schedule based on their tariff item, heading, sub-heading, or chapter as per the First Schedule to the Customs Tariff Act, 1975. Exemption applies from 22nd September 2025.

It also provides explanations for certain terms like unit container, pre-packaged and labelled, tariff item, and government entity to ensure clarity in interpretation.

SCHEDULE:

S. No.	HS Code(s)	Description
1	0101	Live asses, mules and hinnies
2	0102	Live bovine animals
3	0103	Live swine
4	0104	Live sheep and goats
5	0105	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys, and guinea fowls
6	0106	Other live animals such as mammals, birds, insects
7	0201	Meat of bovine animals, fresh or chilled
8	0203, 0205, 0207, 0209	0204, 0206, 0208, All goods, fresh or chilled
9	0202, 0204, 0206, 0208, 0210	0203, 0205, 0207, 0209, All goods, other than fresh or chilled, other than pre-packaged and labelled

10	03		Fish seeds, prawn/shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
11	0301		Live fish
12	0302		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
13	0304, 0307, 0309	0306, 0308,	All goods, fresh or chilled
14	0303, 0305, 0307, 0309	0304, 0306, 0308,	All goods, other than fresh or chilled, and other than pre-packaged and labelled
15	0401		Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, UHT milk
16	0403		Curd, lassi, buttermilk, other than pre-packaged and labelled
17	0406		Chena or paneer, whether or not pre-packaged and labelled
18	0407		Birds' eggs, in shell, fresh, preserved or cooked
19	0409		Natural honey, other than pre-packaged and labelled
20	0501		Human hair, unworked, whether or not washed or scoured; waste of human hair
21	0504		All goods, fresh or chilled
22	0504		All goods, other than fresh or chilled, other than pre-packaged and labelled
23	0506		All goods i.e. bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
24	0507 90		All goods i.e. hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
25	0511		Semen including frozen semen
26	06		Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
27	0701		Potatoes, fresh or chilled
28	0702		Tomatoes, fresh or chilled
29	0703		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled
30	0704		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled
31	0705		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled
32	0706		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled
33	0707		Cucumbers and gherkins, fresh or chilled
34	0708		Leguminous vegetables, shelled or unshelled, fresh or chilled
35	0709		Other vegetables, fresh or chilled
36	0710		Vegetables (uncooked or cooked by steaming or boiling in water), frozen

37	0711	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption
38	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared
39	0713	Dried leguminous vegetables, shelled, whether or not skinned or split, other than pre-packaged and labelled
40	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled, dried; sago pith
41	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, other than pre-packaged and labelled
42	08	Dried makhana, whether or not shelled or peeled, other than pre-packaged and labelled
43	0801	Coconuts, fresh or dried, whether or not shelled or peeled
44	0801	Brazil nuts, fresh, whether or not shelled or peeled
45	0802	Other nuts, fresh such as almonds, hazelnuts or filberts (<i>Corylus</i> spp.), walnuts, chestnuts (<i>Castanea</i> spp.), pistachios, macadamia nuts, kola nuts (<i>Cola</i> spp.), areca nuts, pine nuts, fresh, whether or not shelled or peeled
46	0803	Bananas, including plantains, fresh or dried
47	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh
48	0805	Citrus fruit such as oranges, mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids; grapefruit, including pomelos; lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh
49	0806	Grapes, fresh
50	0807	Melons (including watermelons) and papaws (papayas), fresh
51	0808	Apples, pears and quinces, fresh
52	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh
53	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> , kiwi fruit, durians, persimmons, pomegranates, tamarind, sapota (chico), custard-apple (ata), bore, lichi, fresh
54	0813	Tamarind, dried
55	0814	Peel of citrus fruit or melons (including watermelons), fresh
56	07, 09 or 10	All goods of seed quality
57	0901	Coffee beans, not roasted
58	0902	Unprocessed green leaves of tea
59	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries of seed quality
60	0910 11 10	Fresh ginger, other than in processed form
61	0910 30 10	Fresh turmeric, other than in processed form
62	1001	Wheat and meslin, other than pre-packaged and labelled
63	1002	Rye, other than pre-packaged and labelled

64	1003	Barley, other than pre-packaged and labelled
65	1004	Oats, other than pre-packaged and labelled
66	1005	Maize (corn), other than pre-packaged and labelled
67	1006	Rice, other than pre-packaged and labelled
68	1007	Grain sorghum, other than pre-packaged and labelled
69	1008	Buckwheat, millet and canary seed; other cereals such as jawar, bajra, ragi, other than pre-packaged and labelled
70	1101	Wheat or meslin flour, other than pre-packaged and labelled
71	1102	Cereal flours other than of wheat or meslin, maize (corn) flour, rye flour, etc., other than pre-packaged and labelled
72	1103	Cereal groats, meal and pellets, other than pre-packaged and labelled
73	1104	Cereal grains hulled
74	1105	Flour, meal, powder, flakes, granules or pellets of potatoes, other than pre-packaged and labelled
75	1106	Flour, meal, powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal (HS 1106 10 10) and guar gum refined split (HS 1106 10 90)], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 (i.e., tamarind, singoda, mango flour, etc.), other than pre-packaged and labelled
76	1106 10 10	Guar meal
77	12	All goods of seed quality
78	1201	Soya beans, whether or not broken, of seed quality
79	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality
80	1204	Linseed, whether or not broken, of seed quality
81	1205	Rape or colza seeds, whether or not broken, of seed quality
82	1206	Sunflower seeds, whether or not broken, of seed quality
83	1207	Other oil seeds and oleaginous fruits (Palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower (Carthamus tinctorius) seeds, melon seeds, poppy seeds, ajams, mango kernel, niger seed, kokam), whether or not broken, of seed quality
84	1209	Seeds, fruit and spores, of a kind used for sowing. Explanation: This entry does not cover seeds meant for any use other than sowing
85	1210	Hop cones, fresh
86	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets
87	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, pharmacy, or for insecticidal, fungicidal or similar purpose, fresh or chilled
88	1212	Locust beans, seaweeds, and other algae, sugar beet and sugar cane, fresh or chilled
89	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
90	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets
91	1301	Lac and shellac
92	1401	Sal leaves, siali leaves, sisal leaves, sabai grass
93	1404 90 40	Betel leaves
94	1404 90 60	Coconut shell, unworked

95	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks
96	1701 or 1702	(i) Jaggery of all types including cane jaggery (gur), palmyra jaggery, other than pre-packaged and labelled (ii) Khandsari sugar, other than pre-packaged and labelled (iii) Rab, other than pre-packaged and labelled
97	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, other than pre-packaged and labelled
98	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as Khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, other than pre-packaged and labelled
99	1905	Pappad, by whatever name it is known
100	1905 or 2106	Khakhra; bread (branded or otherwise), pizza bread, roti, chapathi, paratha, parotta and other Indian breads by any name
101	2009 89 90	Tender coconut water, other than pre-packaged and labelled
102	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.
103	2201	Water (other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed unit container)
104	2201	Non-alcoholic toddy, neera including date and palm neera
105	2301, 2302, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake other than rice bran
106	2306	De-oiled rice bran
107	2306	Cotton seed oil cake
108	2302, 2309	Husk of pulses including Chilka, concentrates including chuni or churi, khanda
109	2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free-flowing agents; sea water
110	26	Uranium ore concentrate
111	2716 00 00	Electrical energy
112	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No. 5470:2002
113	30 or any other Chapter	Drugs or medicines listed in Annexure I
114	3002	Human blood and its components
115	3006	All types of contraceptives
116	3101	All goods and organic manure, other than pre-packaged and labelled
117	3304	Kajal (other than kajal pencil sticks), kumkum, bindi, sindur, alta
118	3825	Municipal waste, sewage sludge, clinical waste
119	3926	Plastic bangles
120	4014	Condoms and contraceptives
121	4016	Erasers
122	4401	Firewood or fuel wood
123	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
124	44 or 68	Deities made of stone, marble or wood
125	46	Khali dona; goods made of sal leaves, siali leaves, sisal leaves, sabai

		grass, including sabai grass rope
126	46	Plates and cups made up of all kinds of leaves, flowers, or bark
127	4802 / 4907	Judicial, non-judicial stamp papers, court fee stamps when sold by the Government Treasuries or vendors authorized by the Government
128	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803, used for exercise books, graph books, laboratory notebooks, and notebooks
129	4817 / 4907	Postal items, like envelopes, postcards, etc., sold by Government
130	4820	Exercise book, graph book, laboratory notebook, and notebooks
131	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India
132	4901	Printed books, including Braille books
133	4902	Newspapers, journals, and periodicals, whether or not illustrated or containing advertising material
134	4903	Children's picture, drawing, or colouring books
135	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated
136	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans, and globes, printed
137	4907	Duty credit scrips
138	5001	Silkworm laying, cocoon
139	5002	Raw silk
140	5003	Silk waste
141	5101	Wool, not carded or combed
142	5102	Fine or coarse animal hair, not carded or combed
143	5103	Waste of wool or of fine or coarse animal hair
144	52	Gandhi Topi, Khadi yarn
145	50 to 55	Khadi fabric, sold through Khadi and Village Industries Commission (KVIC) and KVIC-certified institutions/outlets
146	5303	Jute fibres, raw or processed but not spun
147	5305	Coconut, coir fibre
148	53	Coir pith compost, other than pre-packaged and labelled
149	63	Indian National Flag
150	6703	Human hair, dressed, thinned, bleached, or otherwise worked
151	6912 00 40	Earthen pot and clay lamps
152	69	Idols made of clay
153	7018	Glass bangles (except those made from precious metals)
154	7117	Bangles of lac/shellac
155	8201	Agricultural implements manually operated or animal driven, i.e., hand tools such as spades, shovels, mattocks, picks, hoes, forks, and rakes; axes, bill hooks, and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry, other than ghamella
156	8214	Pencil sharpeners
157	8445	Charkha for hand spinning of yarns, including amber charkha
158	8446	Handloom [weaving machinery]
159	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles

160	9021	Hearing aids
161	92	Indigenous handmade musical instruments as listed in Annexure II
162	9603	Muddhas made of sarkanda, brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles
163	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals, writing or drawing chalks and tailor's chalk; slate pencils and chalk sticks
164	9610 00 00	Slates
165	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons
166	9803	Passenger baggage
167	Any chapter	Puja samagri namely: (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cow dung, desi ghee, milk and curd); (ii) Sacred thread (yagnopavit); (iii) Wooden khadau; (iv) Panchamrit; (v) Vibhuti; (vi) Unbranded honey; (vii) Wick for diya; (viii) Roli; (ix) Kalava (Raksha sutra); (x) Chandan tika
168	-	Supply of lottery by any person other than State Government, Union Territory or local authority subject to the condition that the supply of such lottery has suffered appropriate Central tax, State tax, Union Territory tax, or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be
169	-	Supply of goods by a Government entity to Central Government, State Government, Union Territory, local authority or any person specified by Central Government, State Government, Union Territory or local authority, against consideration received from Central Government, State Government, Union Territory or local authority in the form of grants
170	Any Chapter	Parts for manufacture of hearing aids
171	Any Chapter except 71R	Rakhi (other than those made of goods falling under Chapter 71)
172	Any Chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union Territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause.

Key Points:

- **Authority:** Section 11(1) of the CGST Act, 2017.
- **Supersedes:** Notification No. 02/2017-Central Tax (Rate), dated 28th June 2017 (G.S.R. 674(E)).
- **Purpose:** Full exemption of central GST on specified intra-State supplies of goods.
- **Effective Date:** 22nd September, 2025.
- **Goods Covered:** As per Schedule appended to the notification, identified by tariff item/heading/sub-heading/Chapter.
- **Explanations Provided:**
 1. **Unit container** – Packages holding predetermined quantity (e.g., tin, can, jar, bottle, bag, carton, drum).
 2. **Pre-packaged and labelled** – Retail commodities ≤ 25 kg or 25 litres, pre-packed as per Legal Metrology Act, 2009.
 3. **Tariff item, sub-heading, heading, Chapter** – As defined in the First Schedule to the Customs Tariff Act, 1975.
 4. **Government entity** – Authority/board/society/trust/corporation with $\geq 90\%$ government participation or established by statute for a governmental function.
- **Interpretation Rules:** Customs Tariff Act, 1975, Section/Chapter notes, and General Explanatory Notes apply.

Notification Reference: GST Notification No. 10/2025–Central Tax (17/ 09/ 2025)

Annexure-I
[See S. No. 113 of the Schedule]

List of drugs or medicines	
1.	Gene Therapy
2.	Agalsidase Beta
3.	Imiglucerase
4.	Eptacog alfa activated recombinant coagulation factor VIIa
5.	Onasemnogene abeparvovec
6.	Asciminib
7.	Mepolizumab
8.	Pegylated Liposomal Irinotecan
9.	Daratumumab
10.	Daratumumab subcutaneous
11.	Teclistamab
12.	Amivantamab
13.	Alectinib
14.	Risdiplam
15.	Obinutuzumab
16.	Polatuzumab vedotin
17.	Entrectinib
18.	Atezolizumab
19.	Spesolimab
20.	Velaglucerase Alpha
21.	Agalsidase Alfa
22.	Rurioctocog Alpha Pegol
23.	Idursulphatase
24.	Alglucosidase Alfa
25.	Laronidase
26.	Olipudase Alfa
27.	Tepotinib
28.	Avelumab
29.	Emicizumab
30.	Belumosudil
31.	Miglustat
32.	Velmanase Alfa
33.	Alirocumab
34.	Evolocumab
35.	Cystamine Bitartrate
36.	CI-Inhibitor injection
37.	Inclisiran

Annexure-II
[See S. No. 161 of the Schedule]

List of indigenous handmade musical instruments	
1.	Bulbul Tarang
2.	Dotar, Dotor, or Dotara
3.	Ektara
4.	Getchu Vadyam or Jhallari
5.	Gopichand or Gopiyatra or Khamak
6.	Gottuvadhyam or Chitravina
7.	Katho
8.	Sarod
9.	Sitar
10.	Surbahar
11.	Surshringar
12.	Swarabat
13.	Swarmandal
14.	Tambura
15.	Tumbi
16.	Tuntuna
17.	Magadi Veena
18.	Hansaveena
19.	Mohan Veena
20.	Nakula Veena
21.	Nanduni
22.	Rudra Veena
23.	Saraswati Veena
24.	Vichitra Veena
25.	Yazh
26.	Ranjan Veena
27.	Triveni Veena
28.	Chikara
29.	Dilruba
30.	Ektara violin
31.	Esraj
32.	Kamaicha
33.	Mayuri Vina or Taus
34.	Onavillu
35.	Behala (violin type)
36.	Pena or Bana
37.	Pulluvan veena - one stringed violin
38.	Ravanahatha

39.	Folk sarangi
40.	Classical sarangi
41.	Sarinda
42.	Tar shehnai
43.	Gethu or Jhallari
44.	Gubguba or Jamuku - Percussion string instrument
45.	Pulluvan kutam
46.	Santoor - Hammered chord box
47.	Pepa
48.	Pungi or Been
49.	Indian Harmonium: Double reed
50.	Kuzhal
51.	Nadaswaram
52.	Shehnai
53.	Sundari
54.	Tangmuri
55.	Alghoza - double flute
56.	Bansuri
57.	Venu (Carnatic flute) Pullanguzhal
58.	Mashak
59.	Titti
60.	Sruti upanga
61.	Gogona
62.	Morsing
63.	Shruti box
64.	Harmonium (hand-pumped)
65.	Ekkalam
66.	Karnal
67.	Ramsinga
68.	Kahal
69.	Nagphani
70.	Turi
71.	Dhad
72.	Damru
73.	Dimadi
74.	Dhol
75.	Dholak
76.	Dholki
77.	Duggi
78.	Ghat singhari or gada singari
79.	Ghumot
80.	Gummeta

81.	Kanjira
82.	Khol
83.	Kinpar and Dhobar (tribal drums)
84.	Maddale
85.	Maram
86.	Mizhavu
87.	Mridangam
88.	Pakhavaj
89.	Pakhavaj jori - Sikh instrument similar to tabla
90.	Panchamukha vadyam
91.	Pung
92.	Shuddha madalam or Maddalam
93.	Tabala/tabl/chameli - goblet drum
94.	Tabla
95.	Tabla tarang - set of tablas
96.	Tamte
97.	Thanthi Panai
98.	Thimila
99.	Tumbak, tumbaknari, tumbaknaer
100.	Daff, duff, daf or duf Dimdi or dimri - small frame drum without jingles
101.	Kanjira - small frame drum with one jingle
102.	Kansi - small without jingles
103.	Patayani thappu - medium frame drum played with hands
104.	Chenda
105.	Dollu
106.	Dhak
107.	Dhol
108.	Dholi
109.	Idakka
110.	Thavil
111.	Udukai
112.	Chande
113.	Nagara - pair of kettledrums
114.	Pambai - unit of two cylindrical drums
115.	Parai thappu, halgi - frame drum played with two sticks
116.	Sambal
117.	Stick daff or stick duff - daff in a stand played with sticks
118.	Tamak
119.	Tasha - type of kettledrum
120.	Urumee
121.	JaltarangChimpta - fire tong with brass jingles
122.	Chengila - metal disc

123.	Elathalam
124.	Geger - brass vessel
125.	Ghatam and Matkam (Earthenware pot drum)
126.	Ghungroo
127.	Khartal or Chiplaya
128.	Manjeera or jhanj or taal
129.	Nut - clay pot
130.	Sankarjang - lithophone
131.	Thali - metal plate
132.	Thattukazhi mannai
133.	Kanch tarang, a type of glass harp
134.	Kashtha tarang, a type of xylophone.

Amendment to Notification 14/2017-IGST (Rate) per 56th GSTC.

The Central Government has issued a notification under Section 5(5) of the IGST Act, 2017, amending Notification No. 14/2017-Integrated Tax (Rate), dated 28th June 2017.

The amendment introduces a new clause (v), which provides that services by way of local delivery shall be covered, except when supplied through an electronic commerce operator (ECO) in cases where the ECO supplier is liable for registration under clause (v) of section 20 of the IGST Act, 2017, read with Section 22(1) of the CGST Act, 2017.

This notification takes effect from **22nd September 2025**.

KEY POINTS:

- **Authority:** Section 5(5) of the IGST Act, 2017.
- **Amended Notification:** No. 14/2017-Integrated Tax (Rate), dated 28th June 2017.
- **New Clause Inserted:**
 - **Clause (v):**
 - Covers services by way of local delivery.
 - **Exemption:** Does not apply where such services are supplied through an **ECO** and the person is liable for registration under IGST Act Section 20(v) + CGST Act Section 22(1).
- **Effective Date:** 22nd September, 2025.
- **Reference:** Last amended by Notification No. 08/2025-Integrated Tax (Rate), G.S.R. 48(E), dated 16th January 2025.

Note:

The principal Notification No. 14/2017-Integrated Tax (Rate) dated 28th June 2017 (G.S.R. 689(E)) was last amended by Notification No. 08/2025-Integrated Tax (Rate) dated 16th January 2025 (G.S.R. 48(E)).

Notification Reference: GST
Notification No. 17/2025- Integrated Tax (Rate)
(17/ 09/ 2025)

Amendment to Notification 9/2017-IGST (Rate) per 56th GSTC.

The Central Government, exercising powers under the IGST Act, 2017 and CGST Act, 2017, has notified amendments to Notification No. 9/2017-Integrated Tax (Rate) dated 28th June 2017. These changes come into effect from 22nd September 2025.

KEY POINTS:

1. Local Delivery Services

- a. Exemption entries clarified:
 - i. Local delivery services provided by an E-Commerce Operator (ECO).
 - ii. Local delivery services provided through an ECO.

2. Insurance Services Exemption

- a. New entries 37C, 37D, and 37E inserted in the exemption table:
 - i. Life insurance services for individuals/families (not groups).
 - ii. Health insurance services for individuals/families (not groups).
 - iii. Reinsurance of the above insurance services.

3. Clarifications on Insurance

- a. Family includes all individuals insured as a family in the contract.
- b. "Group" defined to exclude individual/family contracts. Includes employer-employee groups and non-employer groups formed for common purposes other than insurance.

4. Definition Changes

- a. Revised definition of Goods Transport Agency (GTA) to exclude:
 - i. ECOs providing local delivery services.
 - ii. ECOs through whom local delivery services are provided.
- b. New definition of Health Insurance Business introduced.

5. Effective Date: 22nd September 2025.

Table:

Sl. No.	Heading	Description of Service	Rate	Condition
37C	9971	Services of life insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2] Explanation: For the removal of doubts, it is hereby clarified that: a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual.	Nil	Nil

		b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.		
37D	9971	Services of health insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2] Explanation: For the removal of doubts, it is hereby clarified that: a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual. b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.	Nil	Nil
37E	9971	Reinsurance of the insurance services specified in 37C & 37D.	Nil	Nil

Notification Reference: GST
Notification No. 16/2025- Integrated Tax (Rate)
(17/ 09/ 2025)

Amendment to Notification 8/2017-IGST (Rate) per 56th GSTC.

The notification revises rates, definitions, and conditions for various taxable services under the IGST regime, such as goods transportation, courier, manufacturing job work, local delivery, and miscellaneous professional services. Several service categories see adjusted tax rates, new conditions regarding input tax credit, and clarifications in the scope of covered services with updated explanations and illustrations for practical scenarios. Explanations for certain terms—such as "goods transport agency," "multimodal transporter," and "recognised sporting event"—are refined for compliance ease.

Key Points:

- The amendments mostly change integrated tax rates for listed services from 12% to 18% or from 5% to other assigned rates.
- For goods transport in containers (non-Indian Railways), multimodal transportation, job work in manufacturing, tailoring, and sporting event services, the rules introduce new explanations and input tax credit usage conditions.
- Many specific services (postal, courier, local delivery, job work for different commodities, and printing) now have unique rate entries and expanded explanations to clarify coverage, especially regarding electronic commerce operators and job work distinctions.
- New definitions clarify terms used for business compliance, particularly "goods transport agency," "multimodal transporter," and "premises" for registration purposes.
- Illustrative examples are included for multimodal transport services to distinguish eligible input tax credits.

Serial No.	Service/Heading	Old Rate (%)	New Rate (%)	Special Condition/Explanation	Effective Date
3(vii), 3(viii), 3(x)	Cargo transport by rail or containers	12	18	-	22 Sep 2025
7(i)	Supply of service (general)	varies	5	No ITC on goods/services used, refer to Explanation iv	22 Sep 2025
8(v), 8(vi)	Delivery services (types)	12	18	-	22 Sep 2025
9(iii)(b)	Delivery service - sub-item adjust	12	18	-	22 Sep 2025
9(iv)	Transport by rail (other than Indian Railways)	varies	5 or 18	Credit eligible only for specific input services, detailed illustration included	22 Sep 2025
9(v)	Container transport	12	18	-	22 Sep

	services				2025
9(vi)	Multimodal transport	varies	5/18	Multiple transportation modes, specific ITC restrictions, scope clarified	22 Sep 2025
10(i)	Rent of goods carriage (fuel included)	12	5/18	ITC restrictions; details for input services in same business clarified	22 Sep 2025
12	Postal, courier, local delivery	varies	18	Expanded definitions for local delivery via e-commerce operators	22 Sep 2025
15(vi)	Service category	varies	5	-	22 Sep 2025
21(ii)	Professional, technical, business services	-	changed	Scope altered, clarifications included	22 Sep 2025
24(ii)	Specific service	varies	18	-	22 Sep 2025
26	Manufacturing job work, printing, textile, etc.	varies	1.5/5/18	Commodity-specific rates; job work ITC restrictions for selected goods	22 Sep 2025
32(i, ia)	Special service items	varies	5	-	22 Sep 2025
34	Sporting event services	varies	5/40	Recognised sporting event definition expanded	22 Sep 2025
35	Beauty, physical well-being, cleaning	varies	5/18	ITC rules and service scope clarified	22 Sep 2025
38	Delivery/local services	-	amended	Explained in relation to other notifications	22 Sep 2025
Definitions	Goods transport agency, Multimodal transporter	-	-	Detailed new clauses added	22 Sep 2025/1 Apr 2025
Para 5	Premises for hotel services	-	-	Clarified scope for registration/amendment	1 Apr 2025

ITC reporting, refund, and annual reconciliation processes from FY 2024-25 onwards.

**Notification Reference: GST
Notification No. 15/2025- Integrated Tax (Rate)
(17/ 09/ 2025)**

Govt Notifies GST Rate on Bricks.

The Central Government, under powers conferred by the Integrated Goods and Services Tax Act, 2017 and on recommendations of the GST Council, has notified that inter-State supply of specified goods will attract 12% Integrated Tax (IGST).

This applies to bricks, tiles, and related construction materials listed in the appended Schedule.

The notification becomes effective from 22nd September, 2025.

Key Points:

- **Tax Rate Notified:** 12% IGST on specified goods.
- **Applicable To:** Inter-State supplies only.
- **Covered Goods:** Fly ash products, siliceous earth bricks, building bricks, earthen/roofing tiles.
- **Legal References:**
 - Section 5(1) of IGST Act, 2017.
 - Section 15(5) of CGST Act, 2017.
- **Interpretation Rules:** As per the Customs Tariff Act, 1975 and its schedules.
- **Effective Date:** 22nd September, 2025.

SCHEDULE:

S. No.	Tariff Item / Heading or Chapter	Description of Goods
1	6815	Fly ash bricks; Fly ash aggregates; Fly ash blocks
2	69010010	Bricks of fossil meals or similar siliceous earths
3	6904 10 00	Building bricks
4	6905 10 00	Earthen or roofing tiles

Notification Reference: GST
Notification No. 14/2025- Integrated Tax (Rate)
(17/ 09/ 2025)

Amendment to Notification 22/2018-IGST (Rate)

Dated 26 July 2018.

The Central Government has amended Notification No. 22/2018–Integrated Tax (Rate), dated 26th July 2018, by substituting the existing Table of goods and rates. The revised notification prescribes a concessional **5% IGST rate** on specific **handcrafted and wooden goods** such as candles, handbags, carved wood products, frames, and statuettes.

This amendment is made under section 6(1) of the IGST Act, 2017, on the recommendations of the GST Council, and comes into force **from 22nd September 2025**.

Key Point:

- **Authority:** Section 6(1) of the IGST Act, 2017.
- **Purpose:** Revision of concessional GST rate on specified handicraft/wooden goods.
- **Goods Covered:** Handcrafted candles, handbags, carved wood products, frames, statuettes, and related items.
- **Applicable IGST Rate:** 5%.
- **Effective Date:** 22nd September 2025.
- **Principal Notification Reference:** 22/2018–Integrated Tax (Rate), last amended by Notification 20/2021–Integrated Tax (Rate).

Table:

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description of Goods	Rate
1	3406	Handcrafted candles	5%
2	4202 22, 4202 29, 4202 31 10, 4202 31 90, 4202 32, 4202 39	Handbags including pouches and purses; jewellery box	5%
3	4416, 4421 99 90	Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats)	5%
4	4414	Wooden frames for painting, photographs, mirrors, etc.	5%
5	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work (including lathe and lacquer work, ambadi sisal craft).	5%
6	4503 90 90, 4504 90	Art ware of cork (including articles of sholapith)	5%
7	4601, 4602	Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable/plaiting material, articles of loofah [including of bamboo,	5%

		rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of water hyacinth, korai mat]	
8	4802	Hand-made paper and paperboard	5%
9	4823	Articles made of paper mache	5%
10	5607, 5609	Coir articles	5%
11	5609 00 20, 5609 00 90	Toran, doorway decoration made from cotton yarn or woollen yarn and <i>aabhala</i> (mirror) with or without hanging flaps	5%
12	57	Handmade carpets and other handmade textile floor coverings (including <i>namda/gabba</i>)	5%
13	5804 30 00	Handmade lace	5%
14	5805	Hand-woven tapestries	5%
15	5808 10	Hand-made braids and ornamental trimming in the piece	5%
16	5810	Hand embroidered articles	5%
17	6117, 6214	Handmade/hand embroidered shawls	5%
18	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	5%
19	6815 99 90	Stone art ware, stone inlay work	5%
20	6912 00 10, 6912 00 20	Tableware and kitchenware of clay and terracotta, other clay articles	5%
21	6913 90 00	Statuettes & other ornamental ceramic articles (including blue potteries)	5%
22	7009 92 00	Ornamental framed mirrors	5%
23	7018 10	Bangles, beads and small ware	5%
24	7018 90 10	Glass statues [other than those of crystal]	5%
25	7020 00 90	Glass art ware [including pots, jars, votive, cask, cake cover, tulip bottle, vase]	5%
26	7113 11 10	Silver filigree work	3%
27	7117	Handmade imitation jewellery (including natural seeds, beads jewellery, cardamom garland)	3%
28	7326 90 99	Artware of iron	5%
29	7419 80	Artware of brass, copper/copper alloys, electroplated with nickel/silver	5%
30	7616 99 90	Aluminium art ware	5%
31	8306	Bells, gongs and like, non-electric, of base metal; statuettes and other ornaments of base metal; photograph, picture or similar frames of base metal; mirrors of base metal (including Bidriware, Panchloga artware, idol,	5%

		Swamimalai bronze icons, dhokra jaali)	
32	9405 10	Handcrafted lamps (including Panchloga lamp)	5%
33	9401 50, 9403 80	Furniture of bamboo, rattan, and cane	5%
34	9503	Dolls or other toys made of wood, metal or textile material (including wooden toys of Sawantwadi, Channapatna toys, Thanjavur doll)	5%
35	9504	Ganjifa card	5%
36	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell, and other animal carving material	5%
37	9602	Worked vegetable or mineral carving materials and articles thereof; articles of wax, stearin, natural gums or natural resins, or of modelling pastes, etc. (including articles of lac, shellac)	5%
38	9701	Hand paintings, drawings, and pastels (including Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, Basoli, etc.)	5%
39	9703	Original sculptures and statuary, in metal, stone, or any other material	5%

Notification Reference: GST
Notification No. 13/2025- Integrated Tax (Rate)
(17/ 09/ 2025)

Amendment to Notification 9/2018-IGST (Rate) Dated 25 Jan 2018.

The Central Government, using powers under section 5(1) of the Integrated Goods and Services Tax (IGST) Act, 2017, has amended Notification No. 9/2018-Integrated Tax (Rate), dated 25th January 2018. The amendment substitutes references to “Schedule IV of Notification No. 1/2017-Integrated Tax (Rate)” with “Schedule II or Schedule III of Notification No. 9/2025-Integrated Tax (Rate)”.

This change, made on the recommendations of the GST Council, will take effect from 22nd September 2025.

Key Points:

- **Authority:** Section 5(1) of the IGST Act, 2017.
- **Notification Amended:** No. 9/2018-Integrated Tax (Rate), dated 25th January 2018.
- **Amendment:**
 - Earlier reference: “Schedule IV of Notification No. 1/2017-Integrated Tax (Rate)”.
 - New reference: “Schedule II or Schedule III of Notification No. 9/2025-Integrated Tax (Rate)”.
- **Effective Date:** 22nd September 2025.
- **Last Amendment Reference:** Notification No. 04/2025-Integrated Tax (Rate), dated 16th January 2025.

Notification Reference: GST Notification No. 12/2025- Integrated Tax (Rate) (17/ 09/ 2025)
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Amendment to Notification 3/2017-IGST (Rate) Dated 28 June 2017.

The Central Government, in exercise of powers under section 6(1) of the Integrated Goods and Services Tax (IGST) Act, 2017, has amended Notification No. 3/2017-Integrated Tax (Rate), dated 28th June 2017.

In this amendment, the IGST rate in the Table against Serial No. 1 has been revised from its earlier rate to 18%. This change has been made on the recommendations of the GST Council and in the interest of public policy.

The amendment will be effective from 22nd September 2025.

Key Points:

- **Authority:** Section 6(1) of the IGST Act, 2017.
- **Notification Amended:** No. 3/2017-Integrated Tax (Rate), dated 28th June 2017.
- **Amendment Details:**
 - **Serial No. 1 in the Table:** IGST rate updated to **18%** (substituted in column 4).
- **Effective Date:** 22nd September 2025.

NOTES:

- **Principal Notification:** No. 3/2017-Integrated Tax (Rate), dated 28th June 2017 (G.S.R. 668(E)).
- **Last Amendment:** Notification No. 08/2022-Integrated Tax (Rate), dated 13th July 2022 (G.S.R. 557(E)).
- **Publication:** Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i).

Notification Reference: GST Notification No. 11/2025- Integrated Tax (Rate) (17/ 09/ 2025)
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Govt Supersedes Notification 2/2017-IGST (Rate)

Dated 28 June 2017.

The Central Government, in exercise of the powers under section 6(1) of the Integrated Goods and Services Tax (IGST) Act, 2017, and based on recommendations from the GST Council, has exempted certain inter-State supplies of goods from IGST.

This notification supersedes Notification No. 02/2017-Integrated Tax (Rate) dated 28th June, 2017, except for actions already taken before supersession. The exemption is applicable to specified live animals and meat products as listed in the Schedule.

The notification is effective from 22nd September, 2025.

Key Points:

- **Authority:** Section 6(1) of the IGST Act, 2017.
- **Supersedes:** Notification No. 02/2017-Integrated Tax (Rate), dated 28th June 2017.
- **Effective Date:** 22nd September 2025.
- **Scope of Exemption:** Inter-State supply of goods listed in the Schedule.
- **Goods Covered:** Primarily live animals and meat products, including fresh, chilled, and other forms (excluding pre-packaged & labeled items exceeding 25 kg or 25 liters).
- **Definitions:**
 - *Unit container* – Package holding a predetermined quantity.
 - *Pre-packaged and labelled* – Retail commodities ≤25 kg/liters as per Legal Metrology Act, 2009.
 - *Government entity* – Authorities/boards/corporations with ≥90% government control.

Schedule:

S.L No.	Chapter / Heading / Tariff Item	Description of Goods
1	0101	Live asses, mules, and hinnies
2	0102	Live bovine animals
3	0103	Live swine
4	0104	Live sheep and goats
5	0105	Live poultry – fowls (<i>Gallus domesticus</i>), ducks, geese, turkeys, guinea fowls
6	0106	Other live animals – mammals, birds, insects
7	0201	Meat of bovine animals, fresh or chilled
8	0203, 0204,	All goods, fresh or chilled

	0205, 0206, 0207, 0208, 0209	
9	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209 0210	All goods, other than fresh or chilled, excluding pre-packaged & labelled
10	03.03	Fish seeds, prawn/shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
11	0301	Live fish
12	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
13	0304, 0306, 0307, 0308, 0309	All goods, fresh or chilled
14	0303, 0304, 0305, 0306, 0307, 0308, 0309	All goods, other than fresh or chilled, and other than pre-packaged and labelled
15	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, UHT milk
16	0403	Curd, Lassi, Buttermilk, other than pre-packaged and labelled
17	0406	Chena or paneer, whether or not pre-packaged and labelled
18	0407	Birds' eggs, in shell, fresh, preserved or cooked
19	0409	Natural honey, other than pre-packaged and labelled
20	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
21	0504	All goods, fresh or chilled
22	0504	All goods, other than fresh or chilled, other than pre-packaged and labelled
23	0506	All goods i.e., bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
24	0507 90	All goods i.e., hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
25	0511	Semen including frozen semen
26	06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
27	0701	Potatoes, fresh or chilled
28	0702	Tomatoes, fresh or chilled
29	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled
30	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled
31	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled
32	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled

33	0707	Cucumbers and gherkins, fresh or chilled
34	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled
35	0709	Other vegetables, fresh or chilled
36	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
37	0711	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption
38	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared
39	0713	Dried leguminous vegetables, shelled, whether or not skinned or split, other than pre-packaged and labelled
40	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled, dried; sago pith
41	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, other than pre-packaged and labelled
42	08	Dried makhana, whether or not shelled or peeled, other than pre-packaged and labelled
43	0801	Coconuts, fresh or dried, whether or not shelled or peeled
44	0801	Brazil nuts, fresh, whether or not shelled or peeled
45	0802	Other nuts, fresh, such as Almonds, Hazelnuts or filberts (<i>Corylus</i> spp.), Walnuts, Chestnuts (<i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts (<i>Cola</i> spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled
46	0803	Bananas, including plantains, fresh or dried
47	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh
48	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); Clementines, Wilkings and similar citrus hybrids, Grapefruit (including pomelos), Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and Limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh
49	0806	Grapes, fresh
50	0807	Melons (including watermelons) and papaws (papayas), fresh
51	0808	Apples, pears and quinces, fresh
52	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh
53	0810	Other fruit such as Strawberries, Raspberries, Blackberries, Mulberries and Loganberries, Black, White or Red currants and Gooseberries, Cranberries, Bilberries and other fruits of the genus <i>Vaccinium</i> , Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (Chico), Custard-apple (Ata), Bore, Lichi, fresh
54	0813	Tamarind, dried
55	0814	Peel of citrus fruit or melons (including watermelons), fresh
56	07, 09 or 10	All goods of seed quality
57	0901	Coffee beans, not roasted
58	0902	Unprocessed green leaves of tea
59	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries of seed quality
60	0910 11 10	Fresh ginger, other than in processed form
61	0910 30 10	Fresh turmeric, other than in processed form
62	1001	Wheat and meslin, other than pre-packaged and labelled
63	1002	Rye, other than pre-packaged and labelled
64	1003	Barley, other than pre-packaged and labelled
65	1004	Oats, other than pre-packaged and labelled
66	1005	Maize (corn), other than pre-packaged and labelled

67	1006	Rice, other than pre-packaged and labelled
68	1007	Grain sorghum, other than pre-packaged and labelled
69	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi, other than pre-packaged and labelled
70	1101	Wheat or meslin flour, other than pre-packaged and labelled
71	1102	Cereal flours other than of wheat or meslin, maize (corn) flour, rye flour etc., other than pre-packaged and labelled
72	1103	Cereal groats, meal and pellets, other than pre-packaged and labelled
73	1104	Cereal grains hulled
74	1105	Flour, meal, powder, flakes, granules or pellets of potatoes, other than pre-packaged and labelled
75	1106	Flour, meal, powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal (HS 1106 10 10) and guar gum refined split (HS 1106 10 90)], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. other than pre-packaged and labelled
76	1106 10 10	Guar meal
77	12	All goods of seed quality
78	1201	Soya beans, whether or not broken, of seed quality
79	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality
80	1204	Linseed, whether or not broken, of seed quality
81	1205	Rape or colza seeds, whether or not broken, of seed quality
82	1206	Sunflower seeds, whether or not broken, of seed quality
83	1207	Other oil seeds and oleaginous fruits (Palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, melon seeds, poppy seeds, ajams, mango kernel, niger seed, kokam), whether or not broken, of seed quality
84	1209	Seeds, fruit and spores, of a kind used for sowing. Explanation: This entry does not cover seeds meant for any use other than sowing
85	1210	Hop cones, fresh
86	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets
87	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled
88	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled
89	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
90	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets
91	1301	Lac and Shellac
92	1401	Sal leaves, siali leaves, sisal leaves, sabai grass
93	1404 90 40	Betel leaves
94	1404 90 60	Coconut shell, unworked
95	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks
96	1701 or 1702	(i) Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled (ii) Khandsari Sugar, other than pre-packaged and labelled (iii) Rab, other than pre-packaged and labelled
97	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, other than pre-packaged and labelled
98	1904	Puffed rice (Muri), flattened/beaten rice (Chira), parched rice (Khoi), parched paddy

		or rice coated with sugar or gur (Murki), other than pre-packaged and labelled
99	1905	Pappad, by whatever name it is known
100	1905 or 2106	Khakhra; Bread (branded or otherwise), Pizza bread, roti, chapathi, paratha, parotta and other Indian breads by any name called
101	2009 89 90	Tender coconut water, other than pre-packaged and labelled
102	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.
103	2201	Water (other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed unit container)
104	2201	Non-alcoholic Toddy, Neera including date and palm neera
105	2301, 2302, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake other than rice bran
106	2306	De-oiled rice bran
107	2306	Cotton seed oil cake
108	2302, 2309	Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda
109	2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water
110	26	Uranium Ore concentrate
111	2716 00 00	Electrical energy
112	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No. 5470:2002
113	30 or any other Chapter	Drugs or medicines listed in Annexure I
114	3002	Human Blood and its components
115	3006	All types of contraceptives
116	3101	All goods and organic manure, other than pre-packaged and labelled
117	3304	Kajal (other than kajal pencil sticks), Kumkum, Bindi, Sindur, Alta
118	3825	Municipal waste, sewage sludge, clinical waste
119	3926	Plastic bangles
120	4014	Condoms and contraceptives
121	4016	Erasers
122	4401	Firewood or fuel wood
123	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
124	44 or 68	Deities made of stone, marble or wood
125	46	Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope
126	46	Plates and cups made up of all kinds of leaves/flowers/bark
127	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government
128	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803, used for exercise book, graph book, laboratory note book and notebooks
129	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government
130	4820	Exercise book, graph book, laboratory note book and notebooks
131	48 or 4907	Rupee notes or coins when sold to Reserve Bank of India or the Government of India

	or 71	
132	4901	Printed books, including Braille books
133	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
134	4903	Children's picture, drawing or colouring books
135	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated
136	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
137	4907	Duty Credit Scrips
138	5001	Silkworm laying, cocoon
139	5002	Raw silk
140	5003	Silk waste
141	5101	Wool, not carded or combed
142	5102	Fine or coarse animal hair, not carded or combed
143	5103	Waste of wool or of fine or coarse animal hair
144	52	Gandhi Topi, Khadi yarn
145	50 to 55	Khadi fabric, sold through Khadi and Village Industries Commission (KVIC) and KVIC certified institutions/outlets
146	5303	Jute fibres, raw or processed but not spun
147	5305	Coconut, coir fibre
148	53	Coir pith compost other than pre-packaged and labelled
149	63	Indian National Flag
150	6703	Human hair, dressed, thinned, bleached or otherwise worked
151	6912 00 40	Earthen pot and clay lamps
152	69	Idols made of clay
153	7018	Glass bangles (except those made from precious metals)
154	7117	Bangles of lac/shellac
155	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry other than ghamella.
156	8214	Pencil sharpeners
157	8445	Charkha for hand spinning of yarns, including amber charkha
158	8446	Handloom [weaving machinery]
159	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
160	9021	Hearing aids
161	92	Indigenous handmade musical instruments as listed in Annexure II
162	9603	Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles
163	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals, writing or drawing chalks and tailor's chalk; Slate pencils and chalk sticks
164	9610 00 00	Slates
165	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons
166	9803	Passenger baggage
167	Any Chapter	Puja samagri namely: (i) Rudraksha, rudraksha mala, tulsi kanthi mala,

		panchgavya (mixture of cow dung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit; (v) Vibhuti; (vi) Unbranded honey; (vii) Wick for diya; (viii) Roli; (ix) Kalava (Raksha sutra); (x) Chandan tika
168	–	Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate Central tax, State tax, Union Territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.
169	–	Supply of goods by a Government entity to Central Government, State Government, Union Territory, local authority or any person specified by Central Government, State Government, Union Territory or local authority, against consideration received from Central Government, State Government, Union Territory or local authority in the form of grants
170	Any Chapter	Parts for manufacture of hearing aids
171	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)
172	Any Chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause.

Notification Reference: GST
Notification No. 10/2025- Integrated Tax (Rate)
(17/ 09/ 2025)

Notification 17/2017-UT (Rate) Amended per GST Council Recommendations.

The Central Government, in exercise of the powers under section 7(5) of the Union Territory Goods and Services Tax (UTGST) Act, 2017, and based on recommendations of the GST Council, has issued an amendment to Notification No. 17/2017-Union Territory (Rate) dated 28th June 2017.

The amendment introduces a new clause (v) in the notification, specifying that services by way of local delivery are included, except when the supplier provides such services through an electronic commerce operator and is liable for registration under section 21(vi) read with section 22(1) of the UTGST Act.

This notification is effective from 22nd September, 2025.

Key Points:

- **Authority:** Section 7(5) of the UTGST Act, 2017.
- **Effective Date:** 22nd September 2025.
- **Amendment:**
 - Insertion of **clause (v)** after clause (iv).
 - Covers **services by way of local delivery**, with specific conditions on electronic commerce operators.
- **Exclusion:** Services supplied through an electronic commerce operator **liable for registration under section 21(vi) & 22(1)** are not covered.

NOTES:

- **Principal Notification:** No. 17/2017-Union Territory (Rate), dated 28th June, 2017 (G.S.R. 708(E)).
- **Last Amendment Prior to This:** Notification No. 08/2025-Union Territory (Rate) (G.S.R. 49(E)), dated 16th January, 2025.
- **Purpose:** To clarify GST applicability on local delivery services in Union Territories, ensuring proper compliance by electronic commerce operators.

Notification Reference: GST Notification No. 17/2025- Union Territory Tax (Rate) (17/ 09/ 2025)

Amendment to Notification 12/2017-UT (Rate) per 56th GST Council.

The Central Government, in exercise of powers under **sections 7(3), 7(4), 8(1), and 21 of the UTGST Act, 2017**, read with sections 15(5) and 148 of the CGST Act, 2017, amends **Notification No. 12/2017-Union Territory Tax (Rate)** dated 28th June 2017 (G.S.R. 703(E)).

The amendments:

1. Clarify the **exemption for local delivery services** provided through or by electronic commerce operators.
2. Introduce **exemptions for life and health insurance services** (non-group contracts) and **reinsurance services**.
3. Provide definitions for terms such as '**group**', '**health insurance business**', and update '**goods transport agency**' definition.

This notification is effective from **22nd September, 2025**.

Key Points:

1. Local Delivery Services (Serial 18):

a. Exclusion clarified:

- i. Services by **E-commerce Operators** providing local delivery are **not exempt**.

2. New Serial Numbers and Exemptions:

S.No	Heading	Description	UTGST Rate	CGST Rate
36C	9971	Services of life insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2] Explanation: For the removal of doubts, it is hereby clarified that a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual. b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.	Nil	Nil
36D	9971	Services of health insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2] Explanation: For the removal of doubts, it is hereby clarified that: a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual. b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.	Nil	Nil
36E	9971	Reinsurance of the insurance services specified in serial numbers 36C or 36D.	Nil	Nil

Updated Definitions (Paragraph 2):

- **(ze) Goods Transport Agency:** Excludes e-commerce operators providing local delivery.
- **(zfb) Group:** Refers to employer-employee or non-employer-employee groups, not for insurance.
- **(zga) Health Insurance Business:** Covers sickness, medical, surgical, hospital, travel, and personal accident benefits.

NOTES:

- **Principal Notification:** 12/2017-Union Territory Tax (Rate), G.S.R. 703(E), 28th June 2017.
- **Last Amendment:** 06/2025-Union Territory Tax (Rate), G.S.R. 43(E), 16th January 2025.
- **Purpose:** Clarifies exemptions, defines terms, and ensures correct GST treatment for local delivery and insurance services.

Notification Reference: GST

Notification No. 16/2025- Union Territory Tax (Rate)

(17/ 09/ 2025)

Amendment to Notification 11/2017-UT (Rate) per 56th GST Council.

This notification announces amendments to the previously issued Union Territory Tax Rate notifications under the GST regime. It covers revised tax rates for multiple services, introduces new explanations, and updates conditions for claiming input tax credit across various services like transportation, courier, postal, manufacturing, job work, and professional services. The amendments have two main effective dates: 22nd September 2025 and 1st April 2025 for specific explanatory changes. These changes aim to refine GST applicability, compliance, and clarify the scope for credit availment for service providers and businesses.

Key Points:

- Revised GST rates are set for several service categories, notably increasing or substituting older rates.
- Amendments clarify input tax credit (ITC) restrictions. In most cases, credit is disallowed unless specific criteria are met, like not availing ITC on the supply of certain input services.
- Special attention to multimodal transportation, local delivery services through e-commerce, job work for various goods, and professional, business, and technical services.
- New definitions and explanations introduced for "goods transport agency," "handicraft goods," "mode of transport," and "multimodal transporter".
- The notification lists amendments to explanations in earlier notifications, particularly affecting sporting events, registration requirements, and specific conditions for hotel accommodation services

Table:

Sl. No.	Service/Good Description	New Rate (%)	Key Condition/Note
3 (vii, viii, x)	Various transportation, incl. containers, rail, etc.	9	ITC not allowed except specific cases
7 (i)	Certain services	2.5	With input tax credit restrictions
8 (v, vi)	Courier, delivery services, etc.	9	Rates revised from earlier values
9 (iii b, iv, v, vi)	Multimodal/rail transport (other than Indian Railways)	2.5 or 9	Explains ITC eligibility specifically for multimodal cases
10 (i, ia)	Renting of goods carriage (with fuel cost included)	2.5 or 9	ITC only partial, conditions apply
12 (i, ii, iii, iv)	Postal, courier, local and other delivery services	9	Different services grouped, all at 9%

26 (i-vii)	Manufacturing, job work (diamonds, food, printing, textiles, etc.)	0.75/2.5/9	Detailed per chapter/description
32, 34 (i, ia, ii, iia, iv)	Sporting, recognized events, etc.	2.5/20	Clarified definitions and explanations
35 (i, ii)	Beauty and well-being, cleaning, miscellaneous services	2.5/9	Additional ITC restrictions
38	Other clarified/newly defined services	Ref Explanation	Specific reference to earlier schedules & notifications

**Notification Reference: GST
Notification No. 15/2025- Union Territory Tax (Rate)
(17/ 09/ 2025)**

Govt Notifies GST Rate Applicable on Bricks.

The Central Government, under section 7(1) of the UTGST Act, 2017, read with section 15(5) of the CGST Act, 2017, notifies the Union Territory GST (UTGST) rate of 6% on specific goods for intra-State supplies.

Effective Date: 22nd September 2025

This applies to goods falling under specified tariff items, sub-headings, headings, or chapters as per the schedule below.

Key Points:

1. **UTGST Rate:** 6% on the listed goods.
2. **Applicability:** Intra-State supply of goods only.
3. **Goods Covered:** Primarily building materials made from fly ash, siliceous earth, and earthen materials.
4. **Interpretation Rules:**
 - a. "Tariff item," "sub-heading," "heading," and "Chapter" follow the **Customs Tariff Act, 1975** definitions.
 - b. Section & Chapter Notes and General Explanatory Notes of the First Schedule to the Customs Tariff Act apply.
 - c. Terms not defined here take their meanings from **CGST Act, IGST Act, and UTGST Act, 2017**.

Schedule:

S.No	Tariff Item / Sub-heading / Heading / Chapter	Description of Goods
1	6815	Fly ash bricks; Fly ash aggregates; Fly ash blocks
2	69010010	Bricks of fossil meals or similar siliceous earths
3	69041000	Building bricks
4	69051000	Earthen or roofing tiles

Notes:

- The schedule is limited to goods specified in the table.
- UTGST will be levied **only on intra-State transactions**.
- Effective from **22nd September 2025**.

Notification Reference: GST Notification No. 14/2025- Union Territory Tax (Rate) (17/ 09/ 2025)
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Amendment to Notification 8/2018-UT (Rate) Dated 25 Jan 2018.

The Central Government, under section 8(1) of the Union Territory Goods and Services Tax Act, 2017 (UTGST Act), on the recommendations of the GST Council, amends the earlier notification No. 8/2018-Union Territory Tax (Rate), dated 25th January 2018.

The amendment substitutes references to Schedule IV of Notification No. 1/2017-Union Tax (Rate) with “Schedule II or Schedule III of Notification No. 9/2025 – Union Territory Tax (Rate)”.

Effective Date: 22nd September 2025

Key Points:

- 1. Amendment:**
 - a. In the original UTGST Notification No. 8/2018, all references to **Schedule IV of Notification No. 1/2017-Union Tax (Rate)** are now replaced with **Schedule II or Schedule III of Notification No. 9/2025 – UT Tax (Rate)**.
- 2. Purpose:**
 - a. To align earlier schedules in the UTGST notifications with the updated Notification No. 9/2025 for consistent application of tax rates.
- 3. Authority:**
 - a. Issued under **section 8(1) of UTGST Act, 2017**.
- 4. Effective Date:**
 - a. **22nd September 2025**

NOTES:

- **Principal Notification:** No. 8/2018-Union Territory Tax (Rate), dated 25th January 2018, G.S.R. 90(E).
- **Last Amendment Before This:** Notification No. 04/2025-Union Territory Tax (Rate), dated 16th January 2025, G.S.R. 60(E).
- This amendment ensures that references in UTGST notifications correspond to the **updated schedules in Notification No. 9/2025**.

Notification Reference: GST Notification No. 12/2025- Union Territory Tax (Rate) (17/ 09/ 2025)

Govt Amends Notification 3/2017-Union Territory Tax (Rate).

The Central Government, under section 8(1) of the Union Territory Goods and Services Tax Act, 2017 (UTGST Act), amends Notification No. 3/2017-Union Territory Tax (Rate), dated 28th June 2017.

Amendment: The UTGST rate mentioned in the table against S. No. 1 is revised to 9%.

Effective Date: 22nd September 2025

Key Points:

- 1. Amended Entry:**
 - a. In the original UTGST Notification No. 3/2017, the rate under column (4) against S. No. 1 is substituted with 9%.
- 2. Purpose:**
 - a. To update the applicable Union Territory GST rate for certain goods or services listed under S. No. 1 in the principal notification.
- 3. Authority:**
 - a. Issued under section 8(1) of UTGST Act, 2017.
- 4. Effective Date:**
 - a. 22nd September 2025

NOTES:

- **Principal Notification:** No. 3/2017-Union Territory Tax (Rate), G.S.R. 712(E), dated 28th June 2017.
- **Last Amendment Before This:** Notification No. 08/2022-Union Territory Tax (Rate), G.S.R. 558(E), dated 13th July 2022.
- Ensures that the UTGST rate for the relevant goods/services is current and aligned with GST Council recommendations.

Notification Reference: GST Notification No. 11/2025- Union Territory Tax (Rate) (17/ 09/ 2025)

Govt Supersedes Notification 2/2017-UT (Rate) Dated 28 June 2017.

The Central Government, under section 8(1) of the Union Territory Goods and Services Tax Act, 2017 (UTGST Act), and in supersession of Notification No. 2/2017-UTGST (G.S.R. 711(E), dated 28th June 2017), exempts certain intra-State supplies of goods from Union Territory GST.

The exemption applies to goods specified in the schedule below.

Effective Date: 22nd September 2025

Key Points:

1. Supersession:

- a. This notification supersedes **Notification No. 2/2017-UTGST**, except for actions already done or omitted before this notification.

2. Exemption:

- a. **Intra-State supplies** of goods listed in the schedule are **fully exempt** from UTGST under **section 7 of the UTGST Act**.

3. Goods Covered:

- a. Includes live animals, fresh/chilled meat, fish seeds, live fish, and certain other live animals.
- b. Covers **both fresh/chilled and other than fresh/chilled goods**, except pre-packaged and labelled commodities exceeding 25 kg/litre.

4. Definitions & Notes:

- a. **Unit container:** Pre-determined package like tin, jar, bottle, bag, drum, etc.
- b. **Pre-packaged & labelled:** Commodities for retail sale not exceeding 25 kg or 25 litres, compliant with **Legal Metrology Act, 2009**.
- c. **Tariff item, sub-heading, heading, Chapter:** As per **First Schedule of Customs Tariff Act, 1975**.
- d. **Government entity:** Authority, board, society, trust, corporation, or government-established body with ≥90% equity/control.
- e. **Interpretation rules:** Section & Chapter notes and General Explanatory Notes of the Customs Tariff Act, 1975 apply.

Schedule:

No.	Chapter/Heading/ Sub- heading/Tariff item	Description of goods
1	0101	Live asses, mules and hinnies
2	0102	Live bovine animals
3	0103	Live swine
4	0104	Live sheep and goats
5	0105	Live poultry (fowls, ducks, geese, turkeys, guinea fowls)

6	0106	Other live animals (Mammals, Birds, Insects)
7	0201	Meat of bovine animals, fresh or chilled
8	0203, 0204, 0205, 0206, 0207, 0208, 0209	All goods, fresh or chilled
9	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods, other than fresh/chilled, other than pre-packaged and labelled
10	03	Fish seeds, prawn/shrimp seeds, processed or frozen (excluding goods attracting 2.5%)
11	0301	Live fish
12	0302	Fish, fresh or chilled, excluding fillets and other fish meat of heading 0304
13	0304, 0306, 0307, 0308, 0309	All goods, fresh or chilled
14	0303, 0304, 0305, 0306, 0307, 0308, 0309	All goods, other than fresh or chilled, and other than pre-packaged and labelled
15	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, UHT milk
16	0403	Curd, Lassi, Buttermilk, other than pre-packaged and labelled
17	0406	Chena or paneer, whether or not pre-packaged and labelled
18	0407	Birds' eggs, in shell, fresh, preserved or cooked
19	0409	Natural honey, other than pre-packaged and labelled
20	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
21	0504	All goods, fresh or chilled
22	0504	All goods, other than fresh or chilled, other than pre-packaged and labelled
23	0506	All goods i.e., bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
24	0507 90	All goods i.e., hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
25	0511	Semen including frozen semen
26	06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
27	0701	Potatoes, fresh or chilled
28	0702	Tomatoes, fresh or chilled
29	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled
30	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled
31	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled

32	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled
33	0707	Cucumbers and gherkins, fresh or chilled
34	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled
35	0709	Other vegetables, fresh or chilled
36	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
37	0711	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption
38	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared
39	0713	Dried leguminous vegetables, shelled, whether or not skinned or split, other than pre-packaged and labelled
40	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled, dried; sago pith
41	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, other than pre-packaged and labelled inulin content, frozen, whether or not sliced or in the form of pellets, other than pre-packaged and labelled

Notification Reference: GST

Notification No. 10/2025- Union Territory Tax (Rate)

(17/ 09/ 2025)

Annexure-I
[See S. No. 113 of the Schedule]

List of drugs or medicines

1.	Gene Therapy
2.	Agalsidase Beta
3.	Imiglucerase
4.	Eptacog alfa activated recombinant coagulation factor VIIa
5.	Onasemnogene abeparvovec
6.	Asciminib
7.	Mepolizumab
8.	Pegylated Liposomal Irinotecan
9.	Daratumumab
10.	Daratumumab subcutaneous
11.	Teclistamab
12.	Amivantamab
13.	Alectinib
14.	Risdiplam
15.	Obinutuzumab
16.	Polatuzumab vedotin
17.	Entrectinib
18.	Atezolizumab
19.	Spesolimab
20.	Velaglucerase Alpha
21.	Agalsidase Alfa
22.	Rurioctocog Alpha Pegol
23.	Idursulphatase
24.	Alglucosidase Alfa
25.	Laronidase
26.	Olipudase Alfa
27.	Tepotinib
28.	Avelumab
29.	Emicizumab
30.	Belumosudil
31.	Miglustat
32.	Velmanase Alfa
33.	Alirocumab
34.	Evolocumab
35.	Cystamine Bitartrate
36.	CI-Inhibitor injection
37.	Inclisiran

Annexure-II
[See S. No. 161 of the Schedule]

List of indigenous handmade musical instruments
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1.	Bulbul Tarang
2.	Dotar, Dotor, or Dotara
3.	Ektara
4.	Getchu Vadyam or Jhallari
5.	Gopichand or Gopiyantara or Khamak
6.	Gottuvadhyam or Chitravina
7.	Katho
8.	Sarod
9.	Sitar
10.	Surbahar
11.	Surshringar
12.	Swarabat
13.	Swarmandal
14.	Tambura
15.	Tumbi
16.	Tuntuna
17.	Magadi Veena
18.	Hansaveena
19.	Mohan Veena
20.	Nakula Veena
21.	Nanduni
22.	Rudra Veena
23.	Saraswati Veena
24.	Vichitra Veena
25.	Yazh
26.	Ranjan Veena
27.	Triveni Veena
28.	Chikara
29.	Dilruba
30.	Ektara violin
31.	Esraj
32.	Kamaicha
33.	Mayuri Vina or Taus
34.	Onavillu
35.	Behala (violin type)
36.	Pena or Bana
37.	Pulluvan veena - one stringed violin
38.	Ravanahatha
39.	Folk sarangi
40.	Classical sarangi
41.	Sarinda
42.	Tar shehnai

43.	Gethu or Jhallari
44.	Gubguba or Jamuku - Percussion string instrument
45.	Pulluvan kutam
46.	Santoor - Hammered chord box
47.	Pepa
48.	Pungi or Been
49.	Indian Harmonium: Double reed
50.	Kuzhal
51.	Nadaswaram
52.	Shehnai
53.	Sundari
54.	Tangmuri
55.	Alghoza - double flute
56.	Bansuri
57.	Venu (Carnatic flute) Pullanguzhal
58.	Mashak
59.	Titti
60.	Sruti upanga
61.	Gogona
62.	Morsing
63.	Shruti box
64.	Harmonium (hand-pumped)
65.	Ekkalam
66.	Karnal
67.	Ramsinga
68.	Kahal
69.	Nagphani
70.	Turi
71.	Dhad
72.	Damru
73.	Dimadi
74.	Dhol
75.	Dholak
76.	Dholki
77.	Duggi
78.	Ghat singhari or gada singari
79.	Ghumot
80.	Gummeta
81.	Kanjira
82.	Khol
83.	Kinpar and Dhobar (tribal drums)
84.	Maddale

85.	Maram
86.	Mizhavu
87.	Mridangam
88.	Pakhavaj
89.	Pakhavaj jori - Sikh instrument similar to tabla
90.	Panchamukha vadyam
91.	Pung
92.	Shuddha madalam or Maddalam
93.	Tabala/tabl/chameli - goblet drum
94.	Tabla
95.	Tabla tarang - set of tablas
96.	Tamte
97.	Thanthi Panai
98.	Thimila
99.	Tumbak, tumbaknari, tumbaknaer
100.	Daff, duff, daf or duf Dimdi or dimri - small frame drum without jingles
101.	Kanjira - small frame drum with one jingle
102.	Kansi - small without jingles
103.	Patayani thappu - medium frame drum played with hands
104.	Chenda
105.	Dollu
106.	Dhak
107.	Dhol
108.	Dholi
109.	Idakka
110.	Thavil
111.	Udukai
112.	Chande
113.	Nagara - pair of kettledrums
114.	Pambai - unit of two cylindrical drums
115.	Parai thappu, halgi - frame drum played with two sticks
116.	Sambal
117.	Stick daff or stick duff - daff in a stand played with sticks
118.	Tamak
119.	Tasha - type of kettledrum
120.	Urumee
121.	JaltarangChimpta - fire tong with brass jingles
122.	Chengila - metal disc
123.	Elathalam
124.	Geger - brass vessel
125.	Ghatam and Matkam (Earthenware pot drum)
126.	Ghungroo

127.	Khartal or Chiplya
128.	Manjeera or jhanj or taal
129.	Nut - clay pot
130.	Sankarjang - lithophone
131.	Thali - metal plate
132.	Thattukazhi mannai
133.	Kanch tarang, a type of glass harp
134.	Kashtha tarang, a type of xylophone.

Amendment to Notification 1/2017-Compensation Cess (Rate) Dated 28 June 2017.

The Central Government, under section 8(2) of the Goods and Services Tax (Compensation to States) Act, 2017, amends Notification No. 1/2017-Compensation Cess (Rate) (G.S.R. 720(E), dated 28th June 2017).

Key Change:

- Several entries in the Schedule of Compensation Cess are amended to reflect a rate of “Nil” in column (4) for specific goods.

Effective Date:

- 22nd September 2025

Key Points:

1. Amendment Scope:

- a. The notification substitutes the existing rate in column (4) of the Schedule with “Nil” for certain entries.

2. Serial Numbers Affected:

- a. S.No.: 2, 3, 4, 4A, 4B, 39, 40, 41, 42, 47, 48, 50, 51, 52, 52A, 52B, 53, 54, 55

3. Impact:

- a. Goods listed under these serial numbers will **not attract compensation cess** under the GST Compensation Cess Act.
- b. This reduces the overall GST burden for the specified goods.

4. Supersession & Reference:

- a. **Principal Notification:** No. 1/2017-Compensation Cess (Rate), dated 28th June, 2017.
- b. **Last Amendment:** Notification No. 3/2023-Compensation Cess (Rate), dated 26th July, 2023 (G.S.R. 553(E)).

5. Implementation:

- a. Applies **from 22nd September 2025.**

NOTES:

- The notification ensures uniformity in **cess rates for specified goods**, aligning them with public and trade interest.
- “Nil” indicates that **no additional compensation cess** will be levied beyond the applicable GST.

Notification Reference: GST Notification No. 02/2025- Compensation Cess (Rate) (17/ 09/ 2025)
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Amendment to Notification 50/2017-Customs Dated 30 April 2025.

The Central Government, under section 25 of the Customs Act, 1962 and section 3(12) of the Customs Tariff Act, 1975, amends Notification No. 50/2017-Customs (G.S.R. 785(E), dated 30th June 2017).

Key Change:

- In the Customs Table, against S. No. 404, the rate in column (5) is amended to “18%”.

Effective Date: 22nd September 2025

Key Points:

1. Amendment Scope:

- a. Only S. No. 404 in the Table of the notification is affected.
- b. Column (5), which represents the applicable customs duty rate, is now 18%.

2. Impact:

- a. Goods falling under S. No. 404 will attract a **customs duty of 18%**.
- b. This ensures alignment with current **tariff and taxation policy**. a customs duty of 18%.
- c. This ensures alignment with current tariff and taxation policy

3. Supersession & Reference:

- a. **Principal Notification:** No. 50/2017-Customs, dated 30th June, 2017.
- b. **Last Amendment:** Notification No. 31/2025-Customs, dated 30th May, 2025 (G.S.R. 355(E)).

4. Implementation:

- a. Applicable from **22nd September 2025**.

NOTES:

- This is a rate revision notification for customs duty on the specific tariff item under S. No. 404.
- The amendment ensures that imports are taxed consistently at the new rate, reflecting policy and market considerations.

Notification Reference: Customs Notification No. 39/2025- Customs (17/ 09/ 2025)

Amendment to Notification 29/2025-Customs Dated 09 May 2025.

The Central Government, under section 25 of the Customs Act, 1962, amends Notification No. 29/2025-Customs (G.S.R. 302(E), dated 9th May 2025).

Key Change:

- In the opening paragraph of the notification, after the words “specified in the said Schedule”, the following is added:

“and from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act”.

Effective Date: 22nd September 2025

Key Points:

1. Amendment Scope:

- a. Applies to **all goods listed in the Schedule** of Notification No. 29/2025-Customs.
- b. The **exemption or clarification now includes integrated tax** as per **sub-section (7) of section 3** of the Customs Tariff Act.

2. Impact:

- a. Goods specified in the Schedule will now also be **exempt from integrated tax** in addition to any other relief already provided in the notification.
- b. Ensures alignment between **customs duty notifications and integrated tax provisions.**

3. Reference:

- a. **Principal Notification:** No. 29/2025-Customs, dated 9th May 2025 (G.S.R. 302(E)).

4. Implementation:

- a. Applicable from **22nd September 2025.**

NOTES:

- This is essentially a clarificatory amendment to include integrated tax exemption in the principal customs notification.
- The amendment helps in preventing any confusion regarding levy of integrated tax on goods covered under the Schedule.

Notification Reference: Customs Notification No. 38/2025- Customs (17/ 09/ 2025)

Amendment to Notification 19/2019-Customs Dated 06 July 2019.

The Central Government, under section 25 of the Customs Act, 1962 and section 3(12) of the Customs Tariff Act, 1975, amends Notification No. 19/2019-Customs (G.S.R. 476(E), dated 6th July 2019).

Key Change:

- In the Table of the notification, after Sl. No. 23, new entries for defence and aerospace-related goods, their parts, sub-assemblies, accessories, and technical documentation are inserted.

Effective Date:

- 22nd September 2025

Key Points:

1. Amendment Scope:

- a. Covers defence, aerospace, and specialised equipment, including simulators, aircraft parts, UAVs, missiles, naval systems, and technical documentation.
- b. Specific exclusions noted for certain guns and artillery systems (e.g., 12.7mm SRCG, 155mm/45 Cal, Dhanush, L-70 Gun, etc.).

2. Impact:

- a. Goods mentioned in the newly inserted Sl. Nos. 24–49 will now be included under the notification, potentially affecting customs duty, exemptions, or regulatory requirements.

3. Reference:

- a. **Principal Notification:** No. 19/2019-Customs, dated 6th July 2019 (G.S.R. 476(E)).
- b. **Last Amendment:** Notification No. 02/2025-Customs (G.S.R. 105(E), dated 1st February 2025).

4. Implementation:

- a. Applicable from **22nd September 2025**.

Table:

Sl. No.	Tariff/Chapter	Description of Goods
24	488, 8536	Flight Motion Simulator and its parts
25	888, 8536	Target Motion Simulator and its parts
26	Any Chapter	Parts, sub-assemblies of HACFS
27	884, 85	Low noise amplifier (Hermetic sealed), vent guide assembly – Return vent guided assembly – supply, vent guide assembly – NBC for MRSAM system
28	84, 85, 87, 90, 93	Parts and sub-assemblies of IAWDS

29	88	Military transport aircraft (C-140, C-295 MW)
30	89	Deep submergence rescue vessel
31	89	Unmanned Underwater vessels/platforms
32	8807	Ejection Seats for fighter aircrafts
33	8506	High performance batteries for drones and specialised equipment
34	8525	Communication devices including software-defined radios with components and accessories
35	9019, 9020	Air diving, rebreather sets, diving systems, components and accessories
36	89	Sonobuoys for Naval Air Assets
37	93	Ship launched missiles
38	93	Rockets with calibre more than 100 mm
39	88	RPA (Remote Pilot Aircraft) for military use
40	Any Chapter	Parts, sub-assemblies, spares, accessories, tools, testing equipment, literature for goods like artillery weapons, rifles, aircrafts, missiles, etc., except specified exclusions
41	49	Technical documentation in respect of goods mentioned at Sl. Nos. 1–40

NOTES:

- These additions primarily enhance the coverage of defence and aerospace-related goods under the customs notification.
- Technical documentation is also explicitly included, ensuring that manuals, drawings, and related literature are covered.
- Exclusions ensure that certain sensitive artillery and weapons are not covered under this notification.

**Notification Reference: Customs
Notification No. 37/2025- Customs
(17/ 09/ 2025)**