

GST

New GST Rate Notification w.e.f. 22nd September, 2025

New GST rates for goods

The **CBIC via Notification No. 9/2025-Central Tax (Rate) dated 17th September 2025**, under the CGST Act, 2017, to revise and notify new central GST rates for intra-State supply of goods. This notification replaces the earlier Notification No. 01/2017-Central Tax (Rate) dated 28th June 2017, but actions already taken under the previous notification remain valid. Based on the GST Council's recommendations, different central tax rates are now applicable to goods listed in seven newly introduced Schedules: 2.5% (Schedule I), 9% (Schedule II), 20% (Schedule III), 1.5% (Schedule IV), 0.125% (Schedule V), 0.75% (Schedule VI), and 14% (Schedule VII). The specific goods and their applicable rates are detailed in the respective Schedules attached to this notification.

Source- Notification

GST Exemption List for Goods

The **CBIC via Notification No. 10/2025-Central Tax (Rate) dated 17th September 2025**, under **Section 11(1) of the CGST Act, 2017**, to exempt certain intra-State supplies of goods from central GST. This notification replaces the earlier Notification No. 02/2017-Central Tax (Rate) dated 28th June 2017, while preserving actions already taken under the previous rules. Acting in the public interest and based on the GST Council's recommendations, the notification fully exempts central tax on goods listed in the appended Schedule, which includes their tariff item, sub-heading, heading, or Chapter, and applies from 22nd September 2025.

Source- Notification

GST Rate on Specific Services Raised to 9%

The **CBIC via Notification No. 11/2025-Central Tax (Rate) dated 17th September 2025**, has amended Notification No. 3/2017-Central Tax (Rate) to revise the GST rate for services listed at Serial No. 1 of the Table. Specifically, the tax rate is now substituted with “9%” under column (4), indicating a change in the applicable Central GST rate for that entry. This amendment, made in public interest and based on GST Council recommendations, comes into effect from 22nd September 2025.

Source- Notification

Cross-reference Updated to New Schedules II & III: aligns exemption notification with new rate structure

The **CBIC via Notification No. 12/2025-Central Tax (Rate), dated 17th September 2025, issued under Section 11(1) of the CGST Act, 2017**, amends Notification No. 8/2018-Central Tax (Rate) by substituting the reference to “Schedule IV of Notification No. 1/2017-Central Tax (Rate)” with “Schedule II or Schedule III of Notification No. 9/2025-Central Tax (Rate).” This change, effective from 22nd September 2025, updates the applicable GST rate schedules referred to in the original exemption notification, aligning them with the revised rate structure introduced through Notification No. 9/2025.

The amendment ensures consistency in classification and taxation of goods or services under the evolving GST framework.

Source- Notification

Lower GST for Handicrafts & Artisan Goods: concessional 2.5%/1.5% rates from 22-09-2025

The **CBIC via Notification No. 13/2025-Central Tax (Rate), dated 17th September 2025, issued under Section 11(1) of the CGST Act, 2017**, amends Notification No. 21/2018-Central Tax (Rate) by substituting the existing Table with a revised one that specifies a concessional GST rate of 2.5% (and in some cases 1.5%) for a wide range of handcrafted and artisan goods. These include items like handcrafted candles, handbags, carved wooden products, decorative articles of cork, mats of vegetable material, handmade paper, coir products, handmade carpets, lace, embroidered shawls, carved stone and ceramic ware, bangles, imitation jewellery, metal and glass artware, furniture made of natural materials, dolls and toys, articles of bone, shell, and natural carving materials, as well as traditional Indian paintings and sculptures. This amendment aims to promote traditional handicrafts and support artisans by reducing the tax burden on their products. The revised rates will come into effect from 22nd September 2025.

Source- Notification

Uniform 6% GST on Bricks & Tiles: fly-ash and clay products specified

The **CBIC via Notification No. 14/2025-Central Tax (Rate), dated 17th September 2025**, issued under Section 9(1) and Section 15(5) of the Central Goods and Services Tax Act, 2017, prescribes a central GST rate of 6% on certain intra-State supplies of goods as listed in the appended Schedule. These goods include fly ash bricks, fly ash aggregates, fly ash blocks, bricks of fossil meals or similar siliceous earths, building bricks, and earthen or roofing tiles, classified under specific tariff headings from the Customs Tariff Act, 1975. The notification clarifies that the interpretation of the schedule will follow the rules and explanatory notes of the Customs Tariff, and terms not defined in the notification will carry meanings from the relevant GST Acts. This notification comes into effect from 22nd September 2025.

Source- Notification

Overhaul of Service Rate Structure: revised rates, new definitions, ITC conditions effective 22-09-2025

The **CBIC, via Notification No. 15/2025-Central Tax (Rate, dated 17th September 2025)** issued under various sections of the CGST Act, 2017, makes extensive

amendments to Notification No. 11/2017-Central Tax (Rate), primarily revising GST rates and conditions applicable to services. Key changes, effective from 22nd September 2025, include rationalization of rates (e.g., revision of several service entries from 6% to 9%, introduction of dual rate options with and without ITC conditions), updated treatment of multimodal transportation, job work services, and courier/postal services, and insertion of new definitions such as 'multimodal transporter', 'mode of transport', 'recognized sporting event', and 'handicraft goods'. Notably, services like multimodal transport, local delivery via e-commerce, and job work on specific goods now include conditional ITC eligibility. Additionally, a new explanation effective from 1st April 2025 clarifies the term "premises" for hotel accommodation and includes applicants for amendment of registration as persons applying for registration. The notification aims to streamline service tax structures, align input tax credit rules, and enhance clarity through definitional inclusions.

Source- Notification

Changes to Service Exemptions

The **CBIC via Notification No. 16/2025-Central Tax (Rate) dated 17th September 2025**, amends Notification No. 12/2017 to exclude local delivery services provided by or through electronic commerce operators from GST exemption and introduces GST exemptions for life and health insurance services (Heading 9971) provided to individuals or families under non-group policies, as well as reinsurance of such policies. It clarifies that “group” refers to persons joined for purposes other than availing insurance (e.g., employer-employee groups), and defines “health insurance business” to include medical, surgical, hospital, personal accident, and travel cover. These amendments take effect from 22nd September 2025.

Source- Notification

Reverse Charge on Local Delivery via E-commerce

The **CBIC via Notification No. 17/2025-Central Tax (Rate) dated 17th September 2025**, amends Notification No. 17/2017 to bring local delivery services supplied through electronic commerce operators under reverse charge mechanism, except where the supplier is liable for registration under section 22(1) of the CGST Act, 2017.

This means e-commerce operators will be liable to pay GST on such services if the supplier is unregistered. The amendment comes into effect from 22nd September 2025.

Source- Notification





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