

Important Notifications issued by CBIC

The CBIC has issued multiple notifications on January 16, 2025, implementing recommendations related to:

A. Changes with respect to Goods:

S.No.	Notification No.	Subject	Details	Effective Date	Link
1	01/2025 - Central Tax (Rate) dated 16.01.2025	Change in GST Rate	New Entry No. 98B in Schedule I (2.5%) reduces GST on Fortified Rice Kernels (FRK) (HSN 1904) from 18% to 5%.	16.01.2025	Click Here
			Amendment in 'pre-packaged and labelled' definition to all commodities that are intended for retail sale and containing not more than 25 kg or 25 liters		
2	02/2025 - Central Tax (Rate) dated 16.01.2025	Exemption on Goods	New Entry 105A inserted in Notification No. 02/2017 to fully exempt Gene Therapy from GST.	16.01.2025	Click Here
3	03/2025 - Central Tax (Rate) dated 16.01.2025	Concessional GST Rate	Amendment in Notification No. 39/2017 to apply a concessional 5% GST rate on food inputs under HSN 19/21 meant for free distribution to economically weaker sections via government programs.	16.01.2025	Click Here
4	04/2025 - Central Tax (Rate) dated 16.01.2025	Change in GST on Old & Used Vehicles	Amendment in Notification No. 8/2018 to increase GST rate from 12% to 18% on all old and used vehicles, including EVs, except those already taxed at 18%.	16.01.2025	Click Here



B. Changes with respect to Services:

S. No.	Notification No.	Subject	Details	Effective Date	Link
1	05/2025 - Central Tax (Rate) dated 16.01.2025	Change in Definition of Specified Premises on Hotel Accommodation Services	Introduction of "Specified Premises" definition with three categories:	01.04.2025	Click Here
			(a) Hotels where any unit exceeded ₹7,500 per day in the previous FY.		
			(b) Premises voluntarily declared as "Specified Premises" by registered suppliers between Jan 1 and Mar 31 of the previous FY.		
			(c) Premises declared as "Specified Premises" within 15 days of GST registration acknowledgment.		
			Annexures Added:		
			(i) Annexure VII: Opt-in declaration for registered persons.		
			(ii) Annexure VIII: Opt-in declaration for new registrants.		
(iii) Annexure IX: Opt-out declaration for registered suppliers.					
2	06/2025 - Central Tax (Rate) dated 16.01.2025	Exemptions on Services	New Entry 36B: Exempts contributions by general insurers from third-party motor vehicle premiums to the Motor Vehicle Accident Fund (MVA Fund).	16.01.2025	Click Here
			Amendment in Entry 25A: Changes "transmission and distribution" to "transmission or distribution."		
			Training Services: Exemption extended to services provided by training partners approved by the National Skill Development Corporation (NSDC) under Entry 69.		
3	07/2025 - Central Tax (Rate) dated 16.01.2025	Reverse Charge Mechanism (RCM) Amendments	Sponsorship Services: Sponsorship services by body corporates now subject to forward charge; body corporates excluded from RCM.	16.01.2025	Click Here
			Renting of Commercial Property: Taxpayers under the Composition Levy Scheme excluded from RCM on renting of commercial/immovable property (other than residential dwellings).		



4	08/2025 - Central Tax (Rate) dated 16.01.2025	Amendment in Notification No. 17/2017	Aligns the definition of 'Specified Premises' with Clause (xxxvi) of Paragraph 4 of Notification No. 11/2017-Central Tax (Rate).	01.04.2025	Click Here
			Clarifies applicability of tax on intra-state supplies managed by electronic commerce operators.		



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