GST Updates – Part B [Rate Notifications]

for the month of

September, 2025

Prepared by:

GST Policy Planning Unit, Govt of West Bengal

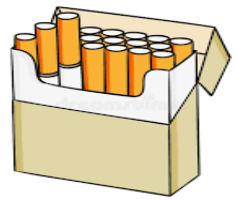
Notifications – Goods *[w.e.f. 22.09.2025]*

- **Schedules of Taxable Goods** *[N. No. 09/2025-CT(R) dated 17.09.2025 superseding N. No. 1/2017-CT(R) dated 28.06.2017 (State N. No. 1630-F.T dated 19.09.2025 superseding N. No. 1125-F.T. dated 28.06.2017)]*
  - ✓ *Schedule I – 5%*
  - ✓ *Schedule II – 18%*
  - ✓ *Schedule III – 40%*
  - ✓ *Schedule IV – 3%*
  - ✓ *Schedule V – 0.25%*
  - ✓ *Schedule VI – 1.5%*
  - ✓ *Schedule VII – 28%*

- **Schedule of Exempted Goods** *[N. No. 10/2025-CT(R) dated 17.09.2025 superseding N. No. 2/2017-CT(R) dated 28.06.2017 (State N. No. 1631-F.T dated 19.09.2025 superseding N. No. 1126-F.T. dated 28.06.2017)]*

Food Sector

Item [Old rate]	New rate
Chena or Paneer *(pre-packaged and labeled)*, Pizza Bread, UHT Milk **[@5%]**	**NIL**
Paratha, Parotta, Other Indian Breads **[@18%]**	**NIL**
Butter, Ghee, Noodles, Jams, Sauces, Namkeens *(pre-packaged and labeled)*, Drinking Water *(packed in 20 Litre bottles)* **[@12%]**	**5%**
Ice Cream, Chocolate **[@18%]**	**5%**
Other Non-Alcoholic Beverages **[@18%]**	**40%**



Tobacco Sector

Bidi Wrapper Leaves (Tendu), Indian Katha **[@18%]** → **5%**

Pan Masala, Cigars, Cheroots, Cigarillos and Cigarettes, of Tobacco or of Tobacco Substitutes **[@28%]** → unchanged → **28%**

Agriculture & Fertilizer Sector

Fixed Speed Diesel Engines *(power not exceeding 15HP)*, Tractors *(except road tractors for semi-trailers of engine capacity more than 1800 cc)*, Drip Irrigation System and Sprinklers, Agricultural / Horticultural / Forestry Machinery *(for soil preparation or cultivation)* **[@12%]**

→ Agriculture → **5%**

Different Bio-pesticides and Micro-nutrients **[@12%]**

→ Fertilizer → **5%**

Sulphuric Acid, Nitric Acid, Ammonia **[@18%]**

→ Fertilizer → **5%**

Coal & Renewable Energy Sector

Coal **[@5%]** → **18%**

Solar Cookers, Solar Water Heater and System, Solar Power-based Devices, Solar Power Generator **[@12%]** → **5%**

Textile & Apparel Sector

Manmade Yarn **[@12%]**

Manmade Fibre **[@18%]**

→ **5%**

Apparels & Other Made Up Textile Articles of Sale Value **up to Rs.2,500/-**

[@5%*(up to Rs.1,000/-)* **/**

@12% *(above Rs.1,000/-)***]**

→ **5%**

Apparels & Other Made Up Textile Articles of Sale Value **exceeding Rs.2,500/-** **[@12%]**

→ **18%**

Health Sector

37 Lifesaving Drugs and Medicines *(used for treatment of cancer, rare diseases and other severe chronic diseases)* **[@5% / @12%]**	**NIL**
All Other Drugs and Medicines **[@12%]**	**5%**
Medical Grade Oxygen, All Diagnostic Kits and Reagents, Corrective Spectacles **[@12%]**	**5%**
Thermometers, Various Medical Apparatus and Devices *(used for medical, surgical, dental or veterinary usage or for physical or chemical analysis)* **[@18%]**	**5%**

FMCG Sector *[other than food items]*

Tooth Powder, Comb
[@12%] → **5%**

Talcum Powder, Face Powder, Hair Oil, Shampoo, Shaving Cream, Shaving Lotion, Aftershave Lotion, Soap, Toothpaste, Toothbrush
[@18%] → **5%**

Candles, Feeding Bottles, Umbrellas, Utensils, Bicycles
[@12%] → **5%**

Consumer Electronics Sector

Air-conditioning Machines [@28%]	18%
Dishwashing Machines [@28%]	18%
Television Sets, Monitors, Projectors [@28%]	18%

Automobile Sector

Petrol, LPG, CNG cars
(not exceeding 1200cc and 4000mm)
Diesel cars
(not exceeding 1500cc and 4000mm)
[@28%]

→ **18%**

Three-Wheeled Vehicles
Ambulance
Motorcycles ***(of engine capacity up to 350cc)***
[@28%]

→ **18%**

Motor Vehicles for Transport of Goods
Motor Vehicles for Transport of $\geq$ 10 Persons, incl. Driver
[@28%]

→ **18%**

Automobile Sector *(contd.)*

Motor Vehicles
(exceeding 1200cc (1500cc in case of Diesel or semi-Diesel) and 4000mm)
[@28%]

→ **40%**

Motorcycles
(of engine capacity exceeding 350cc)
[@28%]

→ **40%**

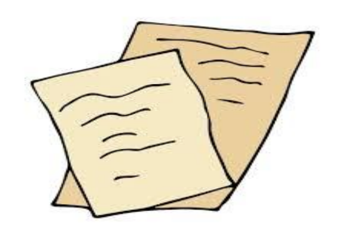
Leather & Footwear Sector

Finished Leather **[@12%]**	→	**5%**
Footwear of Sale Value **up to Rs.2,500/-** **[@12%** *(up to Rs.1,000/-)* **/ @18%***(above Rs.1,000/-)***]**	→	**5%**
Footwear of Sale Value **exceeding Rs.2,500/-** **[@18%]**	unchanged →	**18%**

Construction Sector

Marble and Travertine Blocks, Granite Blocks, Sand Lime Bricks or Stone Inlay Work
[@12%] → **5%**

Cement
[@28%] → **18%**



Paper Sector

Uncoated Paper and Paperboard *(used for exercise book, notebook)*
[@12%] → **NIL**

Mechanical Wood Pulp, Chemical Wood Pulp *(other than dissolving grades)*, Cartons / Boxes and Cases of Corrugated / Non-corrugated Paper or Paper Board
[@12%] → **5%**

Chemical Wood Pulp *(dissolving grades)*, Greaseproof or Glassine Papers
[@12%] → **18%**

Education Sector

Pencil, Crayon, Pencil Sharpener, Globe, Exercise Book, Graph Book, Laboratory Note Book, Map, Chart
[@12%] → **NIL**

Erasers **[@5%]** → **NIL**

Mathematical Boxes, Geometry Boxes, Colour Boxes **[@12%]** → **5%**

Specified Actionable Claims

Betting, Casinos
[@28%]

Gambling, Horse Racing
[@28%]

Lottery, Online Money Gaming
[@28%]

40%

Miscellaneous

Two-way Radio (Walkie Talkie) *(used by defence, police and paramilitary forces etc.)*, Tanks and Other Armoured Fighting Vehicles
[@12%]

Defence → **5%**

Toys *(other than electronic toys)*, Playing Cards, Chess / Carom Board
Sports Goods & Gloves
[@12%]

Toys & Sports → **5%**

Cement Bonded / Jute Particle Board, Railway or Tramway Sleepers *(cross-ties)* of Wood, Bamboo Wood Building Joinery
[@12%]

Wood → **5%**

Notifications – Goods *[w.e.f. 22.09.2025]*

- **Goods *i.c.w.* Petroleum or Coal Bed Methane Operations**

  [N. No. 11/2025-CT(R) dated 17.09.2025 amending N. No. 3/2017-CT(R) dated 28.06.2017 (State N. No. 1632-F.T. dated 19.09.2025 amending N. No. 1127-F.T. dated 28.06.2017)]

- **Old and Used Motor Vehicles** ***[N. No. 12/2025-CT(R) dated 17.09.2025 amending N. No. 8/2018-CT(R) dated 25.01.2018 (State N. No. 1633-F.T. dated 19.09.2025 amending N. No. 136-F.T. dated 25.01.2018)]***

- **Handicraft Goods** ***[N. No. 13/2025-CT(R) dated 17.09.2025 amending N. No. 21/2018-CT(R) dated 26.07.2018 (State N. No. 1634-F.T. dated 19.09.2025 amending N. No. 1037-F.T. dated 27.07.2018)]***

- **Bricks** ***[N. No. 14/2025-CT(R) dated 17.09.2025 (State N. No. 1635-F.T. dated 19.09.2025)]***

Petroleum/Coal Bed Methane Operation

Specified Goods **[@12%]**

- Petroleum Operations under Petroleum Exploration Licenses or Mining Leases granted by Govt. to ONGC / OIL
- Petroleum Operations under Specified Contracts and Specified Contracts under the New Exploration Licensing Policy or Marginal Field Policy
- Coal Bed Methane Operations under Specified Contracts under the Coal Bed Methane Policy

18%

Handicrafts Sector

Statuettes & other Ornaments of Wood, Wooden Frames for Painting / Photographs, Carved Stone Products, Handcrafted Candles
[@12%]

→ **5%**

Stone Art Ware / Inlay Work, Iron / Glass Art Ware, Furniture of Bamboo / Rattan / Cane, Handmade Paper / Paper Board
[@12%]

→ **5%**

Old and Used Motor Vehicles & Bricks

Old and Used Motor Vehicles
[@18%]

unchanged → **18%**

Fly Ash Bricks / Aggregates / Blocks, Bricks of Fossil Meals or similar Siliceous Earths, Building Bricks, Earthen or Roofing Tiles
[@12%]

unchanged → **12%**

Notifications – Services *[w.e.f. 22.09.2025]*

- **Taxable Services** *[N. No. 15/2025-CT(R) dated 17.09.2025 amending N. No. 11/2017-CT(R) dated 28.06.2017 (State N. No. 1636-F.T. dated 19.09.2025 amending N. No. 1135-F.T. dated 28.06.2017)]*

- **Exempted Services** *[N. No. 16/2025-CT(R) dated 17.09.2025 amending N. No. 12/2017-CT(R) dated 28.06.2017 (State N. No. 1637-F.T. dated 19.09.2025 amending N. No. 1136-F.T. dated 28.06.2017)]*

- **Taxable Services u/s 9(5)** *[N. No. 17/2025-CT(R) dated 17.09.2025 amending N. No. 17/2017-CT(R) dated 28.06.2017 (State N. No. 1638-F.T. dated 19.09.2025 amending N. No. 1141-F.T. dated 28.06.2017)]*

Insurance Sector

All **Individual** Life Insurance Policies and Reinsurance thereof **[@18%]** → **NIL**

All **Individual** Health Insurance Policies and Reinsurance thereof **[@18%]** → **NIL**

Transportation Sector

Supply of Air Transport of Passengers in **other than Economy Class**

[@12% with ITC]

18% with ITC

Supply of **Passenger** Transport by Motor Vehicle *(fuel cost incl. in consideration)*

[@5% with ITC of Services *(in same line of business)*
Or
@12% with ITC]

5% with ITC of Services *(in same line of business)*

18% with ITC

Transportation Sector *(contd.)*

Supply of Transport of Goods by **GTA**

[@5% without ITC
(RCM/FCM)
Or
@12% with ITC]

5% without ITC
(RCM/FCM)

18% with ITC

Transportation Sector *(contd.)*

Renting of Motor Vehicle designed to carry **Passengers**
(fuel cost incl. in consideration)

[@5% with ITC of Services *(in same line of business)*
Or
@12% with ITC]

5% with **ITC of Services** *(in same line of business)*

Renting of **Goods** Carriage
(fuel cost incl. in consideration)

[@12% with ITC]

18% with **ITC**

Transportation Sector *(contd.)*

Supply of Transport of Goods in Containers by Rail by **any Person other than Indian Railways**
[@12% with ITC]

Supply of Transportation of Natural Gas, Petroleum Crude, Motor Spirit, HSD or ATF through **Pipeline**
[@5% without ITC
Or
@12% with ITC]

5% without ITC

18% with ITC

Transportation Sector *(contd.)*

Supply of **Multimodal** Transport of Goods **within India**

[@12% with ITC]

Air Transport not involved

5% with restricted ITC
(5% ITC on services of goods transport)

Air Transport involved

18% with ITC

Job Work Sector

Printing *[or services by way of any process on goods belonging to others i.r.t. printing]* of Newspapers / Books / Goods falling under Chapter 48 or 49 *(which attract State Tax @ 5% or Nil)*

[@5%]

Textile and Textile Products, Tailoring Services

[@5%]

All Food and Food Products falling under Chapter 1 to 22 , All products falling under Chapter 23 *(except dog and cat food)*

[@5%]

All Products *(other than diamond)* falling under Chapter 71, Manufacture of Handicraft

[@5%]

unchanged

5%

Job Work Sector *(contd.)*

Manufacture of Umbrella

[@12%]

Printing *[or services by way of any process on goods belonging to others i.r.t. printing]* of Goods falling under Chapter 48 or 49 *(which attract State Tax @ 6%)*

[@12%]

Goods falling under Chapter 30, Hides, Skins and Leather falling under Chapter 41, Bricks falling under Chapters 68 or 69

[@12%]

5%

Job Work Sector *(contd.)*

Bus Body Building, Manufacture of Alcoholic Liquor for Human Consumption **[@18%]** → unchanged → **18%**

Diamonds falling under Chapter 71 **[@1.5%]** → unchanged → **1.5%**

Residual Job Work Services **[@12%]**
Residual Manufacturing Services on Goods belonging to Others **[@18%]** → **18%**

Construction Sector

Composite Supply of WC w.r.t Offshore Oil and Gas Exploration and Production
[@12%]

→ **18%**

Composite Supply of WC involving > 75% Earth Work provided to Govt. and Sub-Contract thereof
[@12%]

→ **18%**

Delivery Sector

Postal, Courier, Local Delivery and Other Delivery Services **[@18%]**

unchanged

18%

Local Delivery Services through Electronic Commerce Operator (ECO)

(if the person supplying such services through ECO is not liable for registration)

18%

[u/s 9(5)]

Hotel & Restaurant Services

“Hotel Accommodation” Services (*having value of a unit less than or equal to* ***Rs.7,500/-*** *per unit per day or equivalent*) **[@12% with ITC]**

5% without ITC

Explanatory Clauses **inserted** *[w.e.f. 01.04.2025]* to N. No. **11/2017-CT(R)** *[State N. No. 1135-F.T.]* in the Definition of **‘Specified Premises’** *w.r.t.* Taxability of **Restaurant** Services

(i) *‘premises’ means a place from where* ***hotel accommodation services*** *are* ***being supplied*** *or are* ***to be supplied***

(ii) *the expression ‘a person applying for registration’ shall* ***include*** *a person* ***applying for amendment of registration*** *to declare an additional place of business.”*

Miscellaneous Services *[major items]*

Beauty and Physical Well-being Services

[@18% with ITC]

→ **5%** without ITC

Admission to Casinos / Sporting Events (like IPL)

[@28% with ITC]

→ **40%** with ITC

Miscellaneous Services *[major items] (contd.)*

Third-Party Insurance of "Goods Carriage", Admission to Cinema Halls (*price of ticket less than or equal to Rs.100/-*)
[@12% with ITC]

→ **5%** with ITC

Other Professional / Technical / Business and Support Services *w.r.t.* Exploration, Mining or Drilling of Petroleum Crude and / or Natural Gas
[@12% with ITC]

→ **18%** with ITC

Disclaimer:

This presentation is clarificatory in nature. It is not to be construed as a legal explanation or interpretation of the Acts and the Rules. For details please refer original Notifications.

Image Courtesy:
https://www.google.co.in/imghp?hl=en&tab=ri&ogbl