



Changes in GST Rates

Consequent to the 56th meeting of the GST Council

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)]



[Click Here for
Fibre/Yarn/Fabric](#)

Textile & Apparel

[Click Here for Other
Details](#)

Viscose Value Chain		Polyester Value Chain	
Description	Rate	Description	Rate
A. Raw Materials			
(i) Dissolving Grade Wood Pulp	12%	(i) Naptha / Paraxylene / Ethylene	18%
		(ii) PTA / MEG	18%
		(iii) PET Chip	18%
B. Intermediate Products			
(i) Viscose Fibre	18%	(i) Polyester Fibre	18%
(ii) Viscose Yarn	12%	(ii) Polyester Yarn	12%
(iii) Viscose Fabric	5%	(iii) Polyester Fabric	5%
C. Finished Products			
Apparels and other Made Up Textiles	5% / 12%	Apparels and other Made Up Textiles	5% / 12%



Textile & Apparel (*contd.*)

[Click Here for Details](#)

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/-**

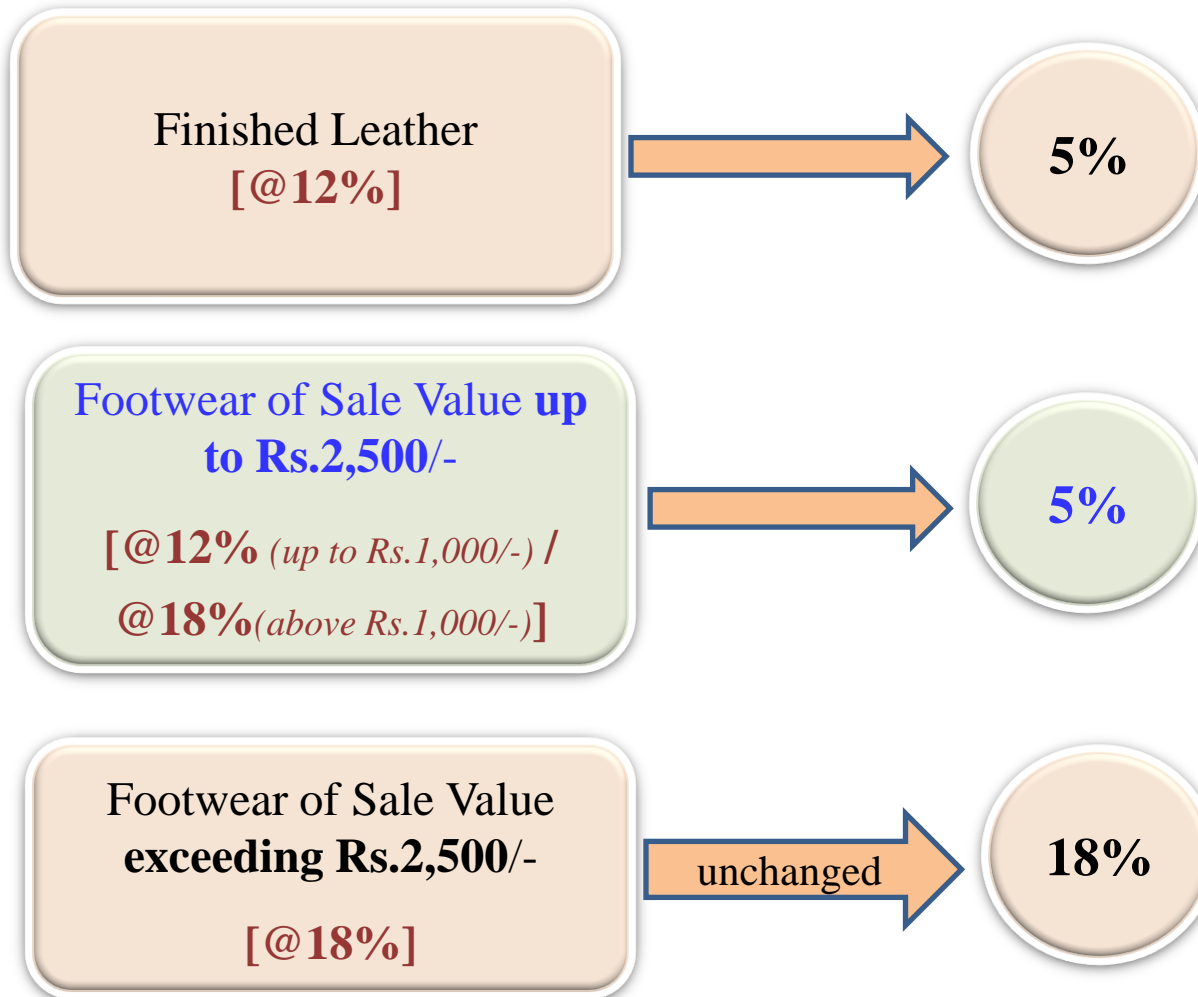
[@12%]

18%



Leather & Footwear

[Click Here for Details](#)





All Other Drugs and Medicines
[@12%]

5%

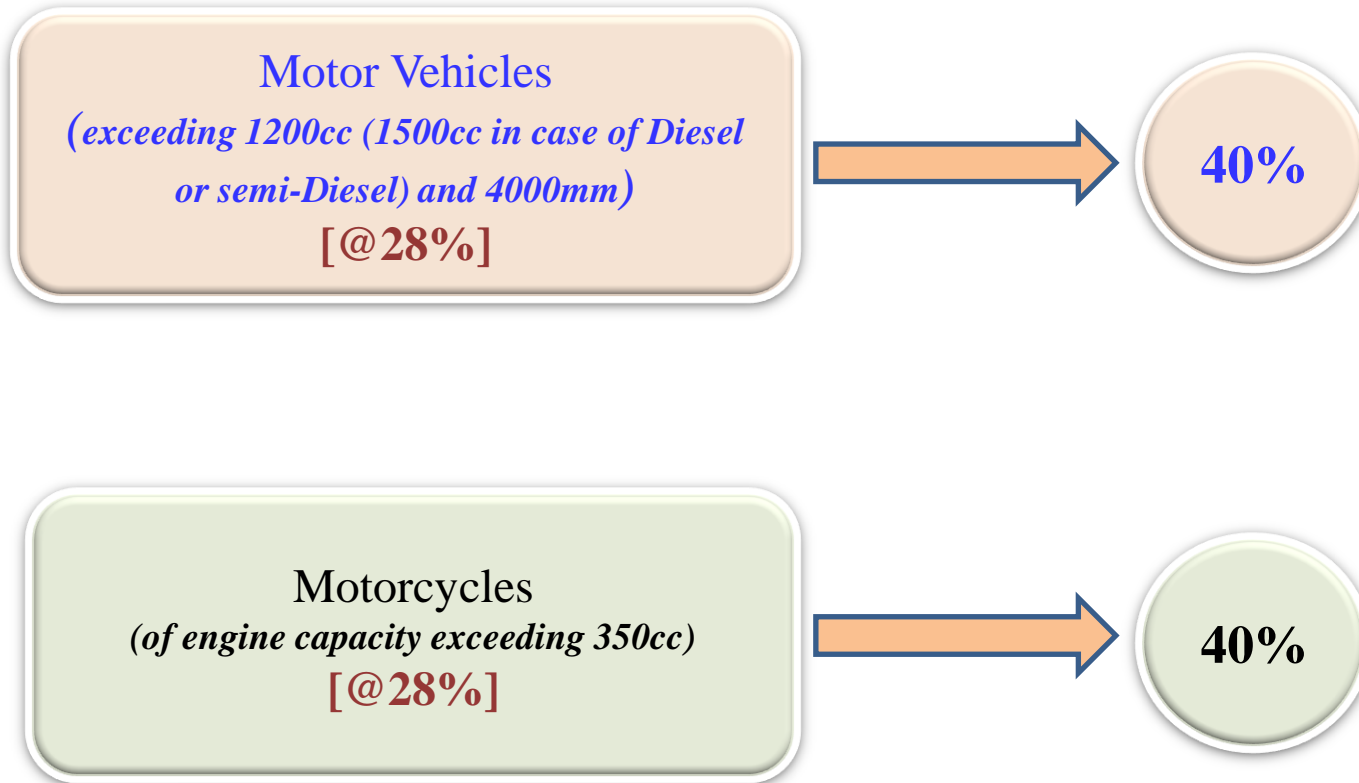
Agalsidase Beta, Imiglucerase,
Eptacog Alfa activated
recombinant Coagulation Factor
VIIa

[@5%]

Daratumumab, Idursulphatase,
Inclisiran and 30 other
Lifesaving Drugs

[@12%]

NIL





Automobiles (*contd.*)

[Click Here for Details](#)

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
 ≥ 10 Persons, incl. Driver

[@28%]



18%



Coal & Sin Goods

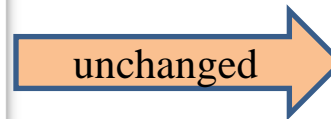
[Click Here for Details](#)

Coal, Lignite, Peat
[@5%]



18%

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



28%



Construction

[Click Here for Details](#)

Marble and Travertine
Blocks, Granite Blocks
[@12%]



5%

Cement
[@ 28%]



18%

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



18%



Solar Cookers, Solar Water Heater and
System

[@12%]

Solar Power-based Devices

[@12%]

Solar Power Generator

[@12%]

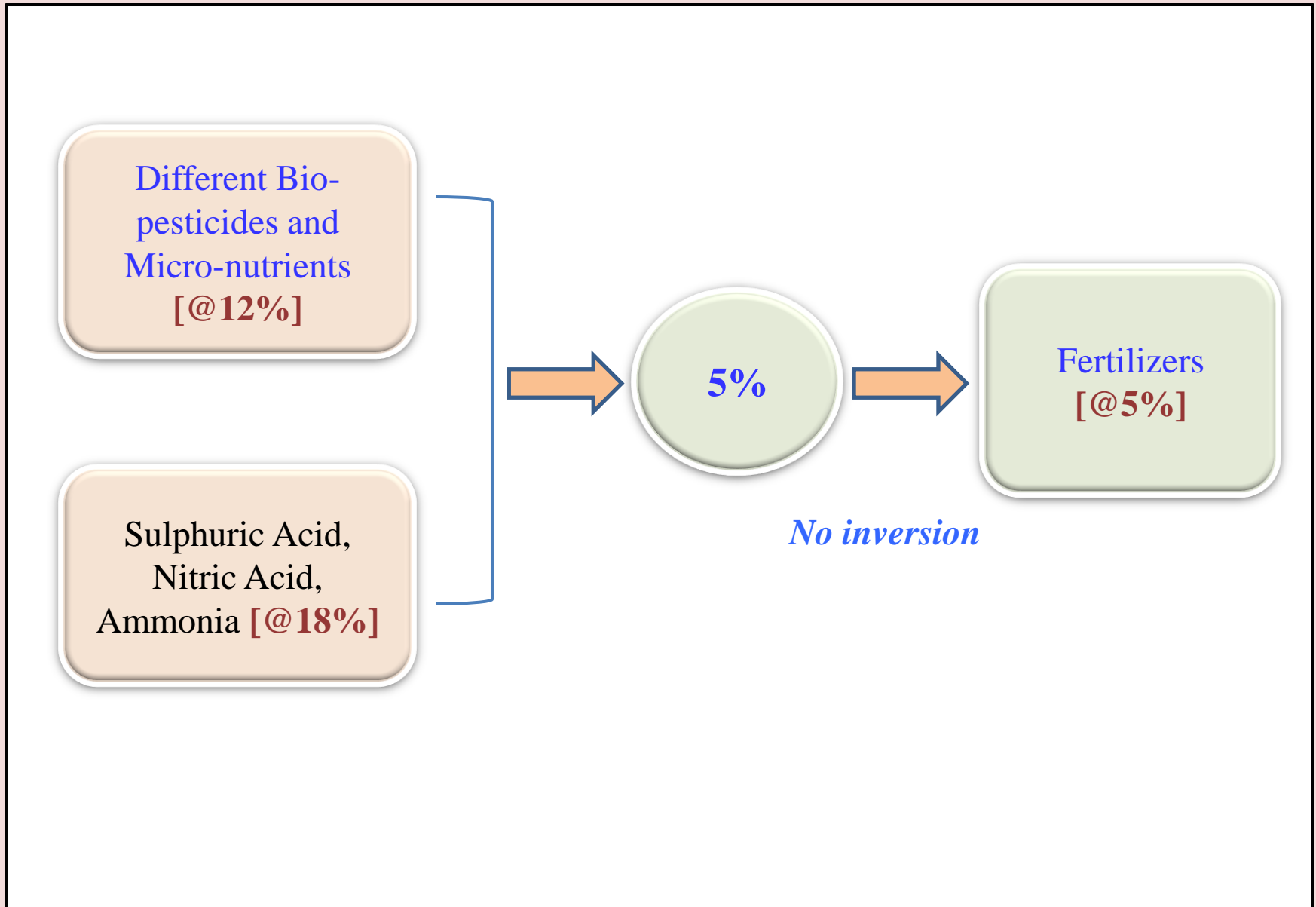


5%



Inputs of Fertilizer

[Click Here for Details](#)





Paper

[Click Here for Details](#)

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%



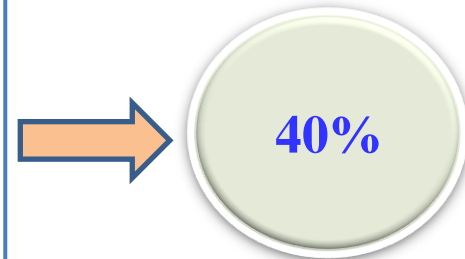
Specified Actionable Claims

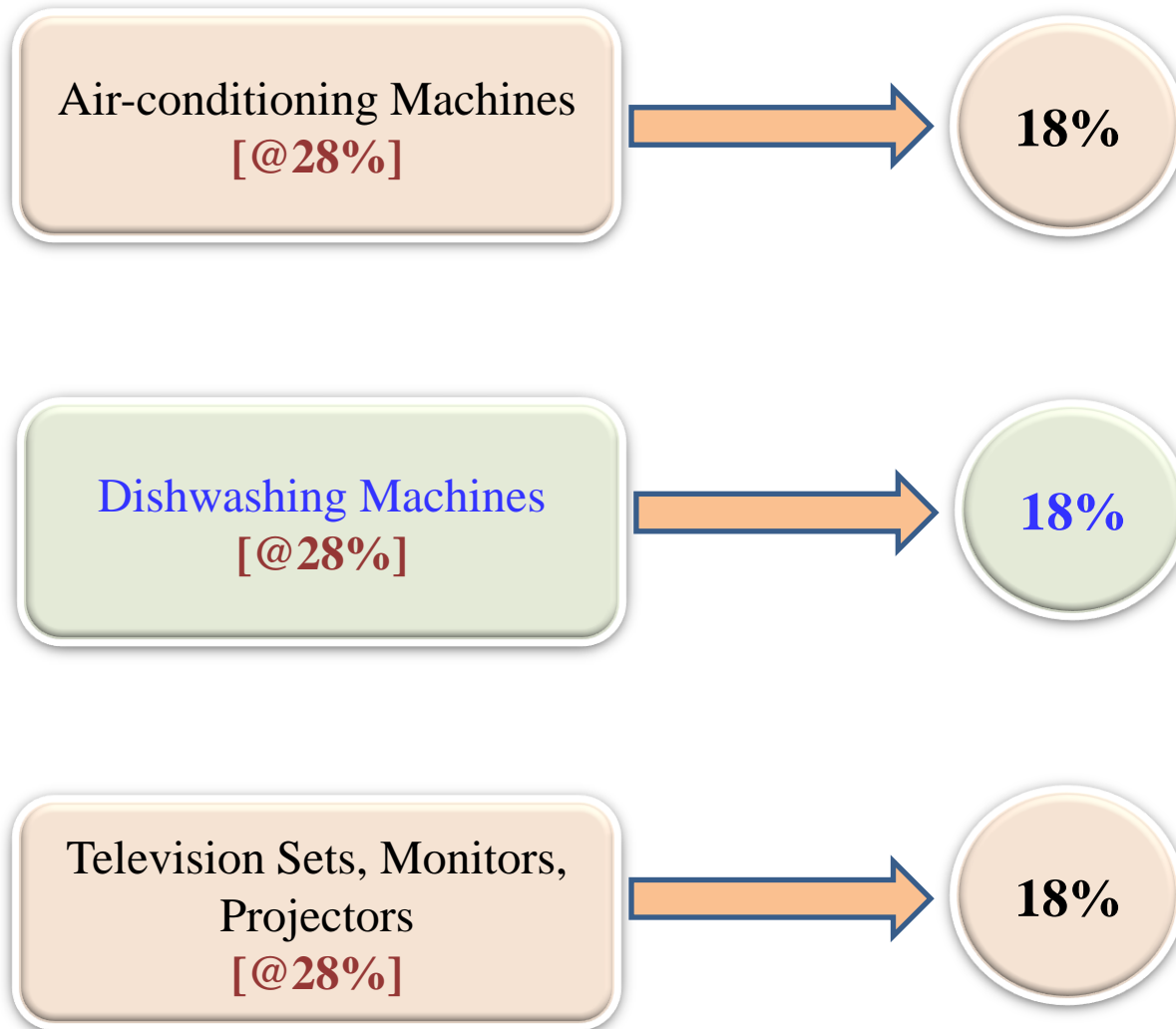
[Click Here for Details](#)

Lottery, Online Money Gaming
[**@28%**]

Gambling, Horse Racing
[**@28%**]

Betting, Casinos
[**@28%**]







FMCG *[except food items]* & Other Misc. Goods

[Click Here](#) for Details

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%



Food

[Click Here for Details](#)

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%

Aerated Water *(containing*
added sugar or other sweetening
matter or flavoured),
Caffeinated/Carbonated
Beverages
[**@28%**]



40%



Education, Toys & Sports

[Click Here for Details](#)

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%

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



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)]*

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

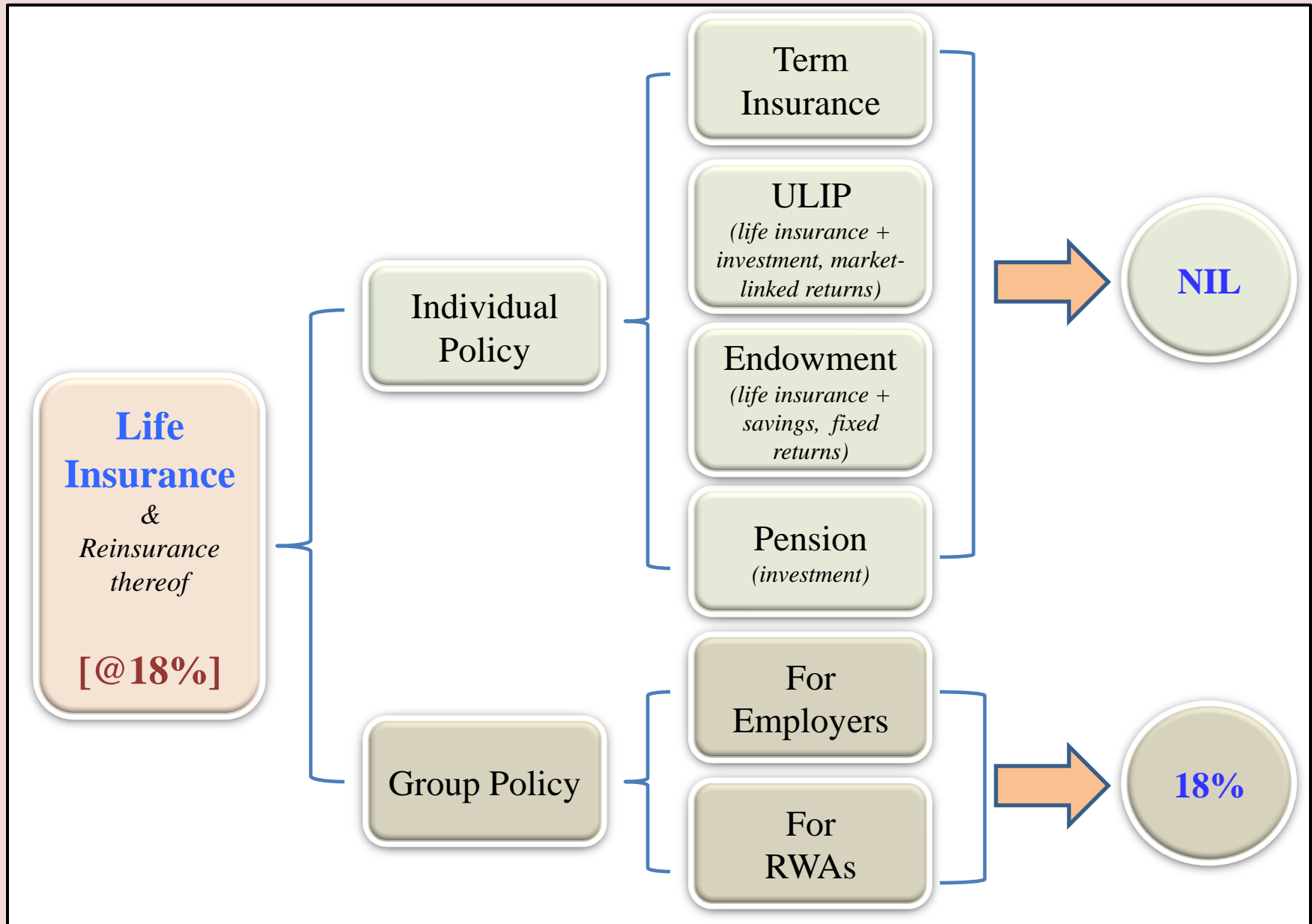
- ❖ *Insurance services is taxable @18% under SAC 9971*
- ❖ *Services supplied by an **insurance agent** to insurance companies [SAC-997169] is taxable @18% under RCM*
- ❖ *New **Individual Life Insurances** cover around **38%** while, **Group Life Insurances** cover around **62%** [Data of First Year Premium for Sept. 2025 - IRDAI]*
- ❖ *Tax paid as RCM by the insurance companies is available as ITC*

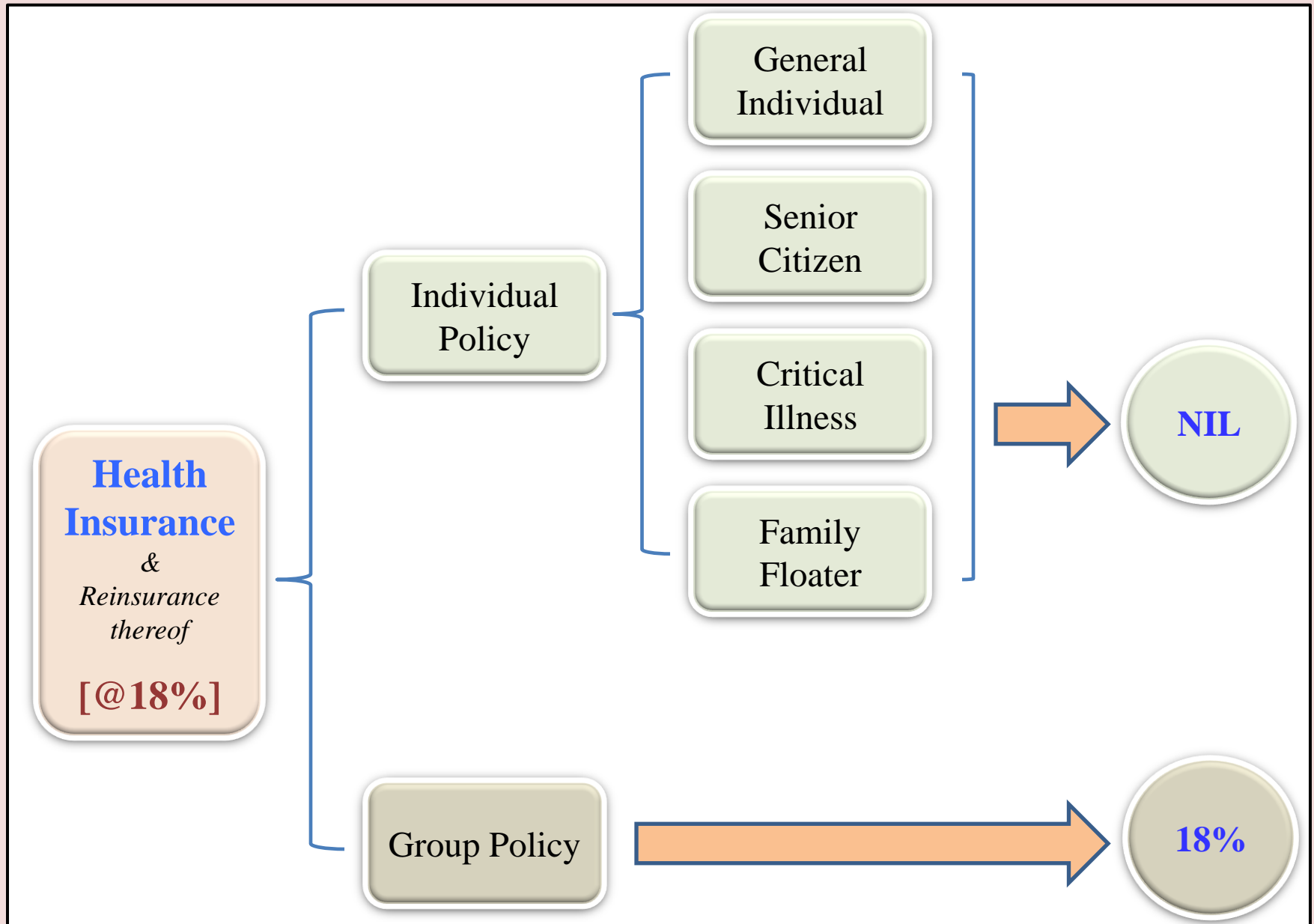


Insurance (contd.)

❖ *Valuation in terms of r.32(4):*

- ✓ *Gross Premium reduced by the amount allocated for Investment, or Savings, if such an **amount is intimated to the policy holder at the time of supply***
- ✓ *For **Single Premium Annuity** policies other than above, **10% of Premium***
- ✓ *In all other cases, **25% of the premium in the first year and 12.5% of the premium charged in subsequent years***
- ✓ *Entire amount is chargeable where the premium amount does not comprise of any investment component*







Transportation

[Click Here for Details](#)

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 (*contd.*)

[Click Here for Details](#)

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 (*contd.*)

[Click Here for Details](#)

**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]**

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

[@12% with ITC]



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



**18% with
ITC**



Delivery

[Click Here for Details](#)

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

[Click Here for Details](#)

“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.**”



Job Work

[Click Here for Details](#)

Diamonds [**@1.5%**]

unchanged

1.5%

Printing [*or services i.r.t. printing*] of Newspapers / Books / Paper and Paperboard (*which attract State Tax @ 5% or Nil*), Textile and Textile Products, Tailoring [**@5%**]

unchanged

5%

Food and Food Products, Residues and Waste (*from the food industries, except dog and cat food*), Pearls / Precious or Semi-precious Stones (*except diamond*), Handicraft Manufacture [**@5%**]

Bus Body Building, Manf. of Alcoholic Liquor, Residual Manf. Services (*on others' goods*) [**@18%**]

unchanged

18%



Manufacture of Umbrella [**@12%**]

Printing [*or services i.r.t. printing*] of Paper and Paperboard (*which attract State Tax @ 6%*) [**@12%**]

Pharmaceutical Products, Hides, Skins and Leather, Bricks [**@12%**]

Residual Job Work Services [**@12%**]

5%

18%



Changes in GST related to Provisions of Law and Rules

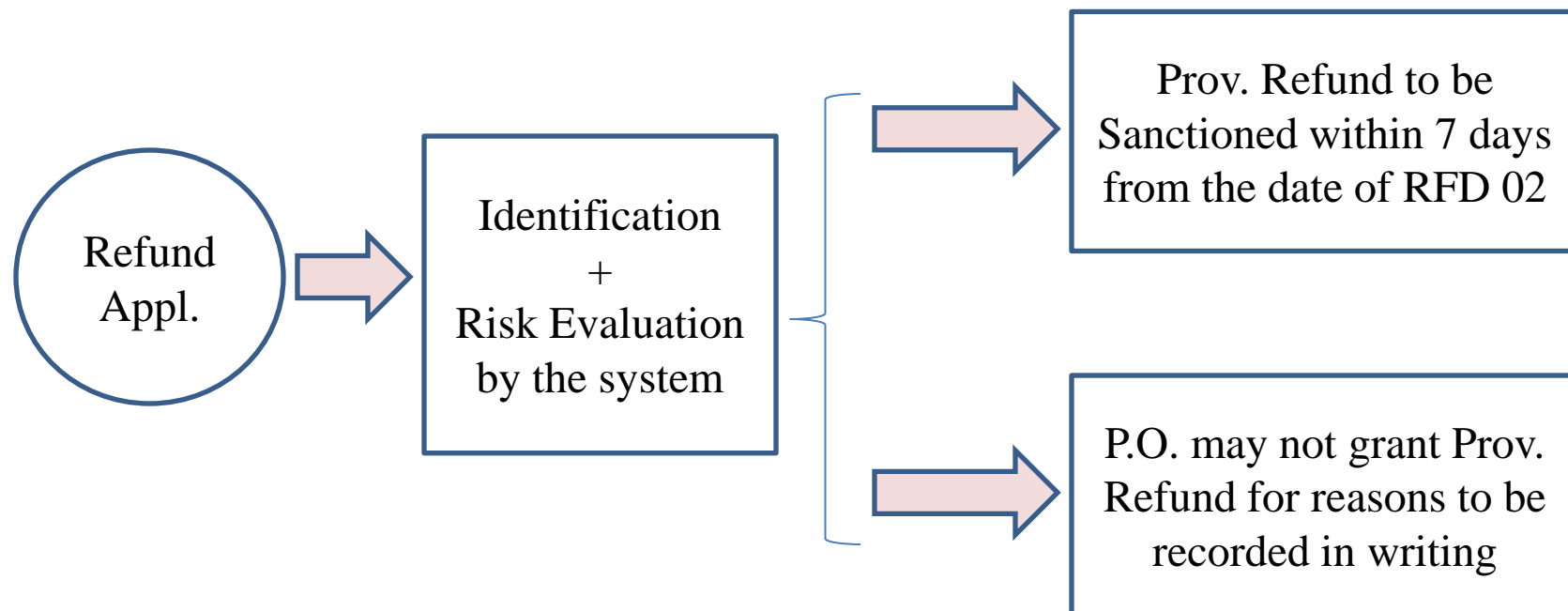
Consequent to the 56th meeting of the GST Council

Prepared by:

GST Policy Planning Unit, Govt. of West Bengal

Provisional Refund

❖ *Rule 91(2) has been substituted to provide for –*



[w.e.f. from 01-10-2025]



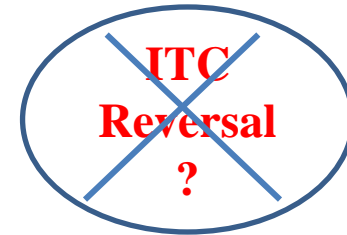
Post Sale Discount

(CBIC Circular No.: 251/08/2025-GST dated 12.09.2025 / TC No.:12/2025 dated 22.09.2025 by CCT/WB)

Financial /
Commercial CN



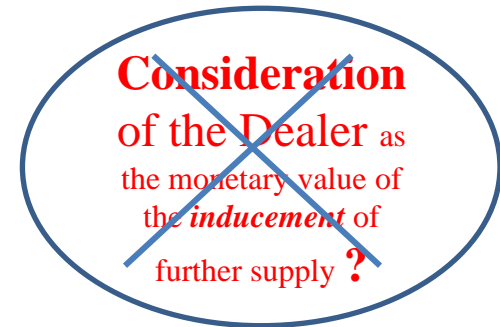
*No reduction in
Original
Transaction
Value / Tax*



Post Sale Discount
from
Manufacturer to
Dealer to
Push Sales



*No agreement
b/w
Manufacturer &
End Customer*



Post Sale Discount
from
Manufacturer to
Dealer



*Agreement b/w
Manufacturer & End
Customer to supply at a
Discounted Price*





Post Sale Discount *(contd.)*

Post Sale Discount from Manufacturer to Dealer who may be **engaged in promotional activities to boost sales**

Discount is *not* linked to any *Independent Service* rendered to the Manufacturer

Consideration of the Dealer ?

Post Sale Discount from Manufacturer to Dealer to **perform specific activities to Promote Sale**

Agreement b/w manufacturer & dealer to provide *Specific Services* against *clearly defined Consideration*

Consideration of the Dealer ?



Simplified Registration Scheme

New Scheme of registration by the **system**
within **3 Working Days** *[r. 9A and r. 14A inserted]*

For applicants identified as
Trusted/Low Risk by the
system

For applicants with **total B2B**
tax liability \leq Rs.2.5
lakh/month



Simplified Registration Scheme *(contd.)*

- ❖ Registration upon **successful Aadhar authentication**
- ❖ Option for **withdrawal** upon submission of **application in FORM GST REG-32** and subject to following conditions:
 - ✓ Returns filed for **at least 3 months** (*application submitted during 01.11.2025 - 31.03.2026*)
 - ✓ Returns filed for **at least 1 tax period** (*application submitted 01.04.2026 onwards*)
 - ✓ **All due returns** filed from effective date of registration till date of withdrawal application
 - ✓ **No proceedings u/s 29** have been initiated against such registered person
 - ✓ **Updated registration details** (if there is any change in particulars given in Form GST REG-01, same must be incorporated through amendment)
- ❖ **Approval [in FORM GST REG-33]** to the application for withdrawal is subject to verification in terms of **r. 8(4A) and r. 9**; Rejection in FORM GST REG 05



Simplified Registration Scheme *(contd.)*

- ❖ Post withdrawal, taxpayer can pass on ITC in excess of Rs.2.5 lakh/month from the **first day of succeeding month in which the order has been issued**
- ❖ Post withdrawal, **amendment resulting in increase of liability** beyond threshold of Rs.2.5 lakh/month **cannot be made** to the details furnished for the **period prior to the date of effect**
- ❖ Application for withdrawal in FORM GST REG-32 **shall be liable for rejection** and provisions of deemed approval shall not be applicable in case where cancellation proceeding is initiated by the PO after filing of FORM GST REG-32

Thank
you



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 and Circulars.

Image Courtesy:

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



References

<i>Description of Goods / Services</i>	<i>Rate</i>	<i>HSN Code / SAC</i>	<i>Sl. No. & Notification</i>
<i>I. Textile & Apparel</i>			Click Here to Go Back
Chemical Wood Pulp (<i>dissolving grades</i>)	18%	4702	166 of Sch-II [N/N: 09/2025-CTR]
Naptha	18%	2710	29 of Sch-II [N/N: 09/2025-CTR]
Paraxylene	18%	2707	27 of Sch-II [N/N: 09/2025-CTR]
Ethylene	18%	2711	30 of Sch-II [N/N: 09/2025-CTR]
PTA/MEG	18%	29	36 of Sch-II [N/N: 09/2025-CTR]
PET Chips	18%	3901 to 3913	114 of Sch-II [N/N: 09/2025-CTR]

References

<i>Description of Goods / Services</i>	<i>Rate</i>	<i>HSN Code / SAC</i>	<i>Sl. No. & Notification</i>
Click Here to Go Back to Fibre / Yarn / Fabric	<i>I. Textile & Apparel</i>		Click Here to Go Back to Apparels
Viscose / Polyester Fibre	5%	5503, 5504, 5506, 5507	344 of Sch-I [N/N: 09/2025-CTR]
Viscose / Polyester Yarn	5%	5509, 5510, 5511	347 of Sch-I [N/N: 09/2025-CTR]
Viscose / Polyester Fabric	5%	5512 to 5516	348 of Sch-I [N/N: 09/2025-CTR]
Apparels & Other Made Up Textile Articles of Sale Value up to Rs.2,500	5%	61 & 62	388 & 389 of Sch-I [N/N: 09/2025-CTR]
Apparels & Other Made Up Textile Articles of Sale Value exceeding Rs.2,500/-	18%	61 & 62	197 & 198 of Sch-II [N/N: 09/2025-CTR]

References

<i>Description of Goods / Services</i>	<i>Rate</i>	<i>HSN Code / SAC</i>	<i>Sl. No. & Notification</i>
II. Leather & Footwear			Click Here  Go Back
Finished Leather	5%	4107, 4112, 4113, 4114 & 4115	284 – 288 of Sch-I [N/N: 09/2025-CTR]
Footwear of Sale Value up to Rs.2,500	5%	64	392 of Sch-I [N/N: 09/2025-CTR]
Footwear of Sale Value exceeding Rs.2,500	18%	6405	206 of Sch-II [N/N: 09/2025-CTR]
III. Pharmaceutical			Click Here  Go Back
All Other Drugs and Medicines	5%	30 or any other chapter	226 of Sch-I [N/N: 09/2025-CTR]
Agalsidase Beta, Imiglucerase, Eptacog Alfa activated recombinant Coagulation Factor VIIa	Nil	30 or any other chapter	113 of Exempt [N/N: 10/2025-CTR]
Daratumumab, Idursulphatase, Inclisiran and 30 other Lifesaving Drugs	Nil	30 or any other chapter	113 of Exempt [N/N: 10/2025-CTR]

References

<i>Description of Goods / Services</i>	<i>Rate</i>	<i>HSN Code / SAC</i>	<i>Sl. No. & Notification</i>
<div> <div> Click Here to Go Back to Automobile #1 </div> <div> IV. Automobile </div> <div> Click Here to Go Back to Automobile #2 </div> </div>			
Motor Vehicles <i>(exceeding 1200cc (1500cc in case of Diesel or semi-Diesel) and 4000mm)</i>	40%	8703 40, 8703 60 & 8703 50, 8703 70	6 & 7 of Sch-III [N/N: 09/2025-CTR]
Motorcycles <i>(of engine capacity exceeding 350cc)</i>	40%	8711	8 of Sch-III [N/N: 09/2025-CTR]
Petrol, LPG, CNG cars <i>(not exceeding 1200cc and 4000mm)</i>	18%	8703 21 or 8703 22	534 of Sch-II [N/N: 09/2025-CTR]
Diesel cars <i>(not exceeding 1500cc and 4000mm)</i>	18%	8703 31	535 of Sch-II [N/N: 09/2025-CTR]
Three-Wheeled Vehicles, Ambulance, Motorcycles <i>(of engine capacity up to 350cc)</i>	18%	8703, 8703 40, 8703 60, 8703 50, 8703 70 & 8711	537, 538, 539 & 546 of Sch-II [N/N: 09/2025-CTR]
Motor Vehicles for Transport of 10 Persons, incl. Driver, Motor Vehicles for Transport of Goods	18%	8702 & 8704	532 & 540 of Sch-II [N/N: 09/2025-CTR]

References

<i>Description of Goods / Services</i>	<i>Rate</i>	<i>HSN Code / SAC</i>	<i>Sl. No. & Notification</i>
V. Coal & Sin Goods			Click Here to Go Back
Coal, Lignite, Peat	18%	2701, 2702 & 2703	23, 24 & 25 of Sch-II [N/N: 09/2025-CTR]
Pan Masala, Cigars, Cheroots, Cigarillos and Cigarettes, of Tobacco or of Tobacco Substitutes	28%	2106 90 20 & 2402	1 & 3 of Sch-VII [N/N: 09/2025-CTR]
VI. Construction			Click Here to Go Back
Marble and Travertine Blocks, Granite Blocks	5%	2515 12 10 & 2516	178 & 181 of Sch-I [N/N: 09/2025-CTR]
Cement	18%	2523	9 of Sch-II [N/N: 09/2025-CTR]
Composite Supply of WC involving > 75% Earth Work provided to Govt. and Sub-Contract thereof	18%	9954	3(vii) & 3(x) of Taxable [N/N: 15/2025-CTR]

References

Description of Goods / Services	Rate	HSN Code / SAC	Sl. No. & Notification
VII. Renewable Energy			Click Here to Go Back
Solar Cookers, Solar Water Heater and System	5%	7321 or 8516 & 8419 12	415 & 428 of Sch-I [N/N: 09/2025-CTR]
Solar Power-based Devices	5%	84, 85 or 94	437 of Sch-I [N/N: 09/2025-CTR]
Solar Power Generator	5%		
VIII. Inputs of Fertilizer			Click Here to Go Back
Micronutrients, Different Bio-pesticides	5%	28 or 38 & 3808	221 & 260 of Sch-I [N/N: 09/2025-CTR]
Sulphuric Acid, Nitric Acid, Ammonia	5%	2807, 2808 & 2814	214, 215 & 217 of Sch-I [N/N: 09/2025-CTR]
Fertilizers	5%	3101-3105	237-241 of Sch-I [N/N: 09/2025-CTR]

References

<i>Description of Goods / Services</i>	<i>Rate</i>	<i>HSN Code / SAC</i>	<i>Sl. No. & Notification</i>
IX. Paper			Click Here to Go Back
Uncoated Paper and Paperboard (<i>used for exercise book, notebook</i>)	Nil	4802	128 of Exempt [N/N: 10/2025-CTR]
Mechanical Wood Pulp, Chemical Wood Pulp (<i>other than dissolving grades</i>), Cartons / Boxes and Cases of Corrugated / Non-corrugated Paper or Paper Board	5%	4701, 4703, 4704 4819 10 & 4819 20	312, 313, 314 & 322 of Sch-I [N/N: 09/2025-CTR]
Chemical Wood Pulp (<i>dissolving grades</i>), Greaseproof or Glassine Papers	18%	4702, 4806 20 00 & 4806 40 10	166, 172 & 173 of Sch-II [N/N: 09/2025-CTR]
X. Specified Actionable Claims			Click Here to Go Back
Lottery, Online Money Gaming	40%	Any Chapter	13 of Sch-III [N/N: 09/2025-CTR]
Gambling, Horse Racing	40%		
Betting, Casinos	40%		

References

<i>Description of Goods / Services</i>	<i>Rate</i>	<i>HSN Code / SAC</i>	<i>Sl. No. & Notification</i>
<i>XI. Consumer Electronics</i>			Click Here to Go Back
Air-conditioning Machines	18%	8415	404 of Sch-II [N/N: 09/2025-CTR]
Dishwashing Machines	18%	8422	411 of Sch-II [N/N: 09/2025-CTR]
Television Sets, Monitors, Projectors	18%	8528	500 of Sch-II [N/N: 09/2025-CTR]
<i>XII. FMCG & Other Misc. Goods</i>			Click Here to Go Back
Tooth Powder, Comb	5%	3306 10 10 & 9615	247 & 506 of Sch-I [N/N: 09/2025-CTR]
Talcum Powder, Face Powder, Hair Oil, Shampoo, Shaving Cream, Shaving Lotion, Aftershave Lotion, Soap, Toothpaste, Toothbrush	5%	3304, 3305, 3307, 3401, 3306 & 9603 21 00	244, 245, 249, 251, 246 & 504 of Sch-I [N/N: 09/2025-CTR]
Candles, Feeding Bottles, Umbrellas, Utensils, Bicycles	5%	3406, 3926, 6601, [7323, 7418 & 7615] & 8712	253, 265, 395, [416, 417 & 419] & 456 of Sch-I [N/N: 09/2025-CTR]

References

<i>Description of Goods / Services</i>	<i>Rate</i>	<i>HSN Code / SAC</i>	<i>Sl. No. & Notification</i>
<i>XIII. Food</i>			Click Here to Go Back
Butter, Ghee, Noodles, Jams, Sauces, Namkeens (<i>pre-packaged and labeled</i>), Drinking Water (<i>packed in 20 Litre bottles</i>)	5%	0405, 1902, 2007, 2103, 2106 90 & 2201	7, 119, 131, 139, 143 & 146 of Sch-I [N/N: 09/2025-CTR]
Ice Cream, Chocolate	5%	2105 00 00 & 1806	141 & 116 of Sch-I [N/N: 09/2025-CTR]
Other Non-Alcoholic Beverages	40%	2202 91 00, 2202 99 90	2 of Sch-III [N/N: 09/2025-CTR]
Aerated Water (<i>containing added sugar or other sweetening matter or flavoured</i>), Caffeinated/Carbonated Beverages	40%	2202 10, 2202 99 90 & 2202	1, 3 & 4 of Sch-III [N/N: 09/2025-CTR]

References

<i>Description of Goods / Services</i>	<i>Rate</i>	<i>HSN Code / SAC</i>	<i>Sl. No. & Notification</i>
<i>XIV. Education, Toys & Sports</i>			Click Here to Go Back
Pencil, Crayon, Pencil Sharpener, Exercise Book, Graph Book, Laboratory Note Book, Map, Chart, Globe	Nil	9608, 9609, 8214, 4820 & 4905	163, 156, 130 & 136 of Exempt [N/N: 10/2025-CTR]
Erasers	Nil	4016	121 of Exempt [N/N: 10/2025-CTR]
Mathematical Boxes, Geometry Boxes, Colour Boxes	5%	7310 or 7326	410 of Sch-I [N/N: 09/2025-CTR]
Toys (<i>other than electronic toys</i>), Playing Cards, Chess / Carom Board, Sports Goods & Gloves	5%	9503, 9504, 9506 & 4203	497, 498, 499 & 291 of Sch-I [N/N: 09/2025-CTR]

References

<i>Description of Goods / Services</i>	<i>Rate</i>	<i>HSN Code / SAC</i>	<i>Sl. No. & Notification</i>
<div> <div> Click Here to Go Back to Life Insurance </div> <div> <i>XV. Insurance</i> </div> <div> Click Here to Go Back to Health Insurance </div> </div>			
Life Insurance & Reinsurance thereof	Nil	9971	36C & 36E of Exempt [N/N: 16/2025-CTR]
Life Insurance Group Policy	18%	9971	15(vii) of Taxable [N/N: 15/2025-CTR]
Health Insurance & Reinsurance thereof	Nil	9971	36D & 36E of Exempt [N/N: 16/2025-CTR]
Health Insurance Group Policy	18%	9971	15(vii) of Taxable [N/N: 15/2025-CTR]

References

<i>Description of Goods / Services</i>	<i>Rate</i>	<i>HSN Code / SAC</i>	<i>Sl. No. & Notification</i>
<div> <div> Click Here to Go Back to Passenger Transportation </div> <div> XVI. Transportation </div> <div> Click Here to Go Back to GTA </div> </div>			
Supply of Air Transport of Passengers in other than Economy Class	18% with ITC	9964	8(v) of Taxable [N/N: 15/2025-CTR]
Supply of Passenger Transport by Motor Vehicle (<i>fuel cost incl. in consideration</i>)	5% with ITC of Services (<i>in same line of business</i>)	9964	8(vi) of Taxable [N/N: 15/2025-CTR]
	18% with ITC		
Supply of Transport of Goods by GTA	5% without ITC (<i>RCM/FCM</i>)	9965	9(iii)(b) of Taxable [N/N: 15/2025-CTR]
	18% with ITC		

References

Description of Goods / Services	Rate	HSN Code / SAC	Sl. No. & Notification
XVI. Transportation			Click Here to Go Back
Renting of Motor Vehicle designed to carry Passengers	5% with ITC of Services (<i>in same line of business</i>)	9966	10(i) of Taxable [N/N: 15/2025-CTR]
	18% with ITC		
Renting of Goods Carriage	5% with ITC of Services (<i>in same line of business</i>)	9966	10(ia) of Taxable [N/N: 15/2025-CTR]
	18% with ITC		
XVII. Delivery			Click Here to Go Back
Postal, Courier, Local Delivery and Other Delivery Services	18%	9968	12 of Taxable [N/N: 15/2025-CTR]
XVIII. Hotel Accommodation			Click Here to Go Back
Hotel Accommodation” Services (<i>having value of a unit less than or equal to Rs.7,500/- per unit per day or equivalent</i>)	5% without ITC	9963	7(i) of Taxable [N/N: 15/2025-CTR]

References

<i>Description of Goods / Services</i>	<i>Rate</i>	<i>SAC</i>	<i>Sl. No. & Notification</i>
<div> <div> Click Here to Go Back to Job Work #1 </div> <div> XIX. Job Work </div> <div> Click Here to Go Back to Job Work #2 </div> </div>			
Diamonds	1.5%	9988	26(i) of Taxable [N/N: 15/2025-CTR]
Printing [<i>or services i.r.t. printing</i>] of Newspapers / Books / Paper and Paperboard (<i>which attract State Tax @ 5% or Nil</i>), Textile and Textile Products, Tailoring Food and Food Products, Residues and Waste (<i>from the food industries, except dog and cat food</i>), Pearls / Precious or Semi-precious Stones (<i>except diamond</i>), Handicraft Manufacture	5%		26(ii), 26(v) & 26(vi) of Taxable [N/N: 15/2025-CTR]
Manufacturing of Alcoholic Liquor, Bus Body Building, Residual Job Work Services, Residual Manufacturing Services	18%		26(iii), 26(iv) & 26(vii) of Taxable [N/N: 15/2025-CTR]
Manufacture of Umbrella	5%		26(ii)(k) of Taxable [N/N: 15/2025-CTR]
Pharmaceutical Products, Hides, Skins and Leather, Bricks	5%		26(ii)(c), 26(ii)(d) & 26(ii)(h) of Taxable [N/N: 15/2025-CTR]