

# GST NOTIFICATION NO. 9/2025- CENTRAL TAX (RATE)



MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 1<sup>st</sup>th September, 2025

NO. 9/2025-Central Tax (Rate)

G.S.R. 441(E).—In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (3) of section 15 of the Central Goods and Services Tax Act, 2017 (17 of 2017), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 61/2017-Central Tax (Rate), dated the 28<sup>th</sup> June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (3), vide number G.S.R. 479(2), dated the 28<sup>th</sup> June, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, on the recommendations of the Council, hereby notifies the rate of central tax as follows:

- (i) 2.5 per cent. in respect of goods specified in Schedule I;
- (ii) 9 per cent. in respect of goods specified in Schedule II;
- (iii) 20 per cent. in respect of goods specified in Schedule III;
- (iv) 1.5 per cent. in respect of goods specified in Schedule IV;
- (v) 0.125 per cent. in respect of goods specified in Schedule V;
- (vi) 0.75 per cent. in respect of goods specified in Schedule VI, and
- (vii) 14 per cent. in respect of goods specified in Schedule VII;

appended to this notification (hereinafter referred to as the said Schedules), that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (1) of the said Schedules, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedules.

Schedule I - 2.5%

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description of goods
(1)	(2)	(3)
1.	0101 21 00, 0101 29	Live horses
2.	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods, other than fresh or chilled, pre-packaged and labelled
3.	0303, 0304, 0305, 0306, 0307, 0308, 0309	All goods, other than fresh or chilled, pre-packaged and labelled
4.	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter, including condensed milk

# Department Of Rate Notification Services

**JL Elias**



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