

संशोधन अधिसूचना संख्या 05/2025-केन्द्रीय कर (दर), दिनांक 16 जनवरी, 2025 द्वारा किया गया था, जिसे भारत के राजपत्र में संख्या सा.का.नि. 38(अ), दिनांक 16 जनवरी, 2025 द्वारा प्रकाशित किया गया था।

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 17th September, 2025

No.15/2025-Central Tax (Rate)

G.S.R. 663(E).— In exercise of the powers conferred by sub-sections (1), (3), and (4) of section 9, sub-sections (1) and (3) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), number 11/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), *vide* number G.S.R. 690(E), dated the 28th June, 2017, namely:-

In the said notification,-

(1) with effect from the 22nd day of September, 2025,-

(a) in the Table, -

(i) against serial number 3, in column (3), -

(A) against item (vii), for the entry in column (4), the entry “9” shall be substituted;

(B) against item (viii), for the entry in column (4), the entry “9” shall be substituted;

(C) against item (x), for the entry in column (4), the entry “9” shall be substituted;

(ii) against serial number 7, in column (3), -

(A) against item (i), -

(I) for the entry in column (4), the entry “2.5” shall be substituted;

(II) in column (5), the following shall be inserted, namely: -

“Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]”;

(B) in item (vi), in the Explanation, in clause (a), after the words “covered by items”, the brackets and figure “(i),” shall be inserted;

(iii) against serial number 8, in column (3),-

(A) against item (v), for the entry in column (4), the entry “9” shall be substituted;

(B) against item (vi), in column (4), for the figure “6”, the figure “9” shall be substituted;

(iv) against serial number 9,-

(A) in column (3), against sub-item (b) of item (iii) in column (4), for the figure “6”, the figure “9” shall be substituted;

(B) for item (iv) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted: -

(3)	(4)	(5)
“(iv) Transport of goods in containers by rail by any person other than Indian Railways.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
	or	
	9	”;

(C) in column (3), against item (v), in the entry in column (4), for the figure “6”, the figure “9” shall be substituted;

(D) for item (vi) in column (3) and the entries corresponding relating thereto in columns (4) and (5), the following shall be substituted: -

(3)	(4)	(5)
“(vi) Multimodal transportation of goods where at least two different modes of transport are used by a multimodal transporter from the place of acceptance of goods to the place of delivery of goods, where;		
a. Transportation of goods by any mode of transport other than air is involved.	2.5	Provided that the credit of input tax charged on goods and services used in supplying the service, other than input tax credit of input services of transportation of goods (i.e. services of transport of goods procured from other service provider), has not been taken. Provided further that where the supplier of input service of transportation of goods to a multimodal transporter charges central tax at a rate higher than 2.5%, credit of input tax charged on such input services of goods transportation in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

		Provided also that nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India. Illustration: 'A' engages 'B' (multimodal transporter) for transport of goods from New Delhi to Gaya for Rs 1200, wherein 'B' uses more than one mode of transport for the movement of goods. 'B', for supplying the said service hires a GTA i.e., 'C' for Rs 600 who charges central tax at 9%. 'B' also hires 'D', a Container Transport Operator for Rs 400 who charges central tax at 2.5%, for supplying their services. 'B' shall be entitled to take input tax credit on the above-mentioned input services of transportation of goods as under: i. Only to the extent of Rs. 15 (2.5% of Rs. 600) and not Rs. 54 for the input service of GTA; ii. To the extent of Rs. 10 (2.5% of Rs. 400) for the input service of container transport operator.
b. At least one mode of transport is by air.	9	Provided that nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India. ”;

(v) against serial number 10,-

(A) in column (3), against item (i), in the entry in column (4), for the figure “6”, the figure “9” shall be substituted;

(B) for item (ia) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted: -

(3)	(4)	(5)
“(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business has not been taken: [Please refer to Explanation no. (iv)]
		Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5% shall not be taken.
	9	or -”;

(vi) for serial number 12 and the entries relating thereto, the following shall be substituted:-

(1)	(2)	(3)	(4)	(5)
“12	Heading 9968	(i) Postal services	9	-
		(ii) Courier services	9	-
		(iii) Local delivery services	9	-
		a. supplied through electronic commerce operator where the person supplying such services is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017; b. other than (a) above		
		(iv) Delivery services other than (i), (ii) and (iii) above	9	-”;

(vii) against serial number 15, in column (3), against item (vi), for the entry in column (4), the entry “2.5” shall be substituted;

(viii) against serial number 21, in column (3),-

(A) item (ia), and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(B) for item (ii), the following item shall be substituted:-

“(ii) Other professional, technical and business services other than (i) above and serial number 38 below”;

(ix) against serial number 24, in column (3), against item (ii), for the entry in column (4), the entry “9” shall be substituted;

(x) for serial number 26 and the entries relating thereto, the following shall be substituted:-

(1)	(2)	(3)	(4)	(5)
		(i) Services by way of job work in relation to diamonds falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);	0.75	
		(ii) Services by way of job work in relation to- (a) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (b) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), except dog and cat food falling under heading 2309 of the said chapter; (c) goods falling under Chapter 30 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (d) Hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); Provided that nothing contained in clause (d) shall apply to job-work in relation to leather goods or foot wear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), respectively; (e) Printing of newspapers, books (including Braille books), journals and periodicals; (f) Printing of all goods falling under Chapters 48 or 49 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);	2.5	
“26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)			”;

		1975) which attract central tax @2.5% or Nil; (g) Textiles and textile products falling under Chapters 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (h) bricks falling under Chapters 68 or 69 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) which attract central tax @2.5%; (i) all products, other than diamonds, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (j) handicraft goods; (k) umbrella.		
		(iii) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption;	9	
		(iv) Services by way of job work other than (i), (ii), and (iii) above.	9	
		(v) Services by way of any treatment or process on goods belonging to another person, in relation to- a. printing of newspapers, books (including Braille books), journals and periodicals; b. printing of all goods falling under Chapters 48 or 49 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) which attract central tax @2.5% or Nil.	2.5	
		(vi) Tailoring services.	2.5	
		(vii) Services by way of any treatment or process on goods belonging to another person, other than (v) and (vi) above.	9	

(xi) against serial number 32, in column (3),-

- (A) against item (i), for the entry in column (4), the entry “2.5” shall be substituted;
(B) against item (ia), for the entry in column (4), the entry “2.5” shall be substituted;

(xii) against serial number 34, in column (3),-

- (A) against item (ii), for the entry in column (4), the entry “2.5” shall be substituted;
(B) in item (iiia), the following explanation shall be inserted, namely: -

“Explanation: Nothing contained in clause (b) of this item shall apply to a ‘recognised sporting event’.”;

(C) against item (iiia), for the entry in column (4), the entry “20” shall be substituted;

(D) against item (iv), for the entry in column (4), the entry “20” shall be substituted;

(xiii) for serial number 35 and the entries relating thereto, the following shall be substituted:-

(1)	(2)	(3)	(4)	(5)
“35	Heading 9997	(i) Beauty and physical well-being services falling under Group 99972.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]
		(ii) Other services (washing, cleaning, and dyeing services; and other miscellaneous services including services nowhere else classified). Explanation.- For the removal of doubt, it is hereby clarified that, supplies covered by item (i) in column (3) shall attract central tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate specified under this item.	9	-”;

(xiv) against serial number 38, in column (3), for the Explanation, the following explanation shall be substituted:-

“Explanation:- This entry shall be read in conjunction with serial number 437 of Schedule I of notification No. 9/2025- Central Tax (Rate), dated 17th September, 2025.”

(b) in paragraph 4 relating to Explanation,-

(i) for clause (xxxx), the following clause shall be substituted: -

“(xxxx) ‘goods transport agency’ means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called, but does not include

(i) electronic commerce operator by whom services of local delivery are provided;

(ii) electronic commerce operator through whom services of local delivery are provided”;

(ii) after clause (xxxx), the following clauses shall be inserted, namely: -

“(xxxxi) ‘recognised sporting event’ has the same meaning as assigned to it in clause (zw) of paragraph 2 of notification No. 12/2017 -Central Tax (Rate), dated 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 691 (E), dated the 28th June, 2017, as amended from time to time;

(xxxxii) ‘handicraft goods’ shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time;

(xxxxiii) ‘mode of transport’ means carriage of goods by road, air, rail, inland waterways or sea;

(xxxxiv) ‘multimodal transporter’ means a person who,-

(a) enters into a contract under which he undertakes to perform multimodal transportation against freight; and

(b) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.”.

(2) with effect from the 1st day of April, 2025, in paragraph 4, in clause (xxxvi), the following Explanations shall be inserted, namely: -

“Explanation 1.- For the purposes of this clause, ‘premises’ means a place from where hotel accommodation services are being supplied or are to be supplied.

Explanation 2.- For the purpose of sub-clause (c), the expression ‘a person applying for registration’ shall include a person applying for amendment of registration to declare an additional place of business.”.

[F. No. 190341/188/2025-TRU]

MD. ADIL ASHRAF, Under Secy.

Note: The principal notification number 11/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 690 (E), dated the 28th June, 2017 and last amended vide notification number 05/2025-Central Tax (Rate), dated the 16th January, 2025 published in the Gazette of India vide number G.S.R. 38(E), dated the 16th January, 2025.

(xxiii) 'परिवहन के साधन के प्रकार' से अभिप्राय माल को सड़क हवाई जहाज, रेल, अंतर्देशीय जल मार्ग या समुद्र के मार्ग से परिवहन किये जाने से है

(xxiv) 'बहु साधन वाले ट्रांसपोर्टर' से अभिप्राय ऐसे व्यक्ति से है जो,-

(क) ऐसा अनुबंध करता है जिसके तहत वह किराये के एवज में बहुप्रकार के साधनों द्वारा परिवहन करने का वचन देता है;

(ख) प्रधान के रूप में कार्य करता है न कि किसी कंसाईनर, या कंसाईनी या किसी कैरियर, जो कि बहु प्रकार के परिवहन में भागीदारी निभाते हों, के एजेंट के रूप में काम करता हो और जो कि उक्त अनुबंध को पूरा करने की जिम्मेदारी लेता हो।"

(2) उक्त अधिसूचना में, 1 अप्रैल, 2025 से प्रभावी, पैरा 4 में, खंड (xxxvi) में, निम्नलिखित स्पष्टीकरण अंतःस्थापित किया जाएगा, अर्थात्: -

"स्पष्टीकरण 1.- इस खंड के प्रयोजनों के लिए, 'परिसर' का अर्थ एक ऐसा स्थान है जहां से होटल

आवास सेवाओं की आपूर्ति की जा रही है या आपूर्ति की जानी है।

स्पष्टीकरण 2.- उप-खंड (ग) के प्रयोजन के लिए, अभिव्यक्ति 'पंजीकरण के लिए आवेदन करने वाला व्यक्ति' में व्यवसाय के अतिरिक्त स्थान की घोषणा करने के लिए पंजीकरण में संशोधन के लिए आवेदन करने वाला व्यक्ति शामिल होगा।

[फा.सं. 190341/188/2025-TRU]

मो. आदिल अशरफ, अवर सचिव

नोट: मूल अधिसूचना संख्या 11/2017- संघ राज्य कर (दर), दिनांक 28 जून, 2017 को भारत के राजपत्र, असाधारण में संख्या सा.का.नि. 702 (अ), दिनांक 28 जून, 2017 द्वारा प्रकाशित किया गया था और इसमें अंतिम संशोधन अधिसूचना संख्या 05/2025- संघ राज्य कर (दर), दिनांक 16 जनवरी, 2025 द्वारा किया गया था, जिसे भारत के राजपत्र में संख्या सा.का.नि. 40(अ), दिनांक 16 जनवरी, 2025 द्वारा प्रकाशित किया गया था।

NOTIFICATION

New Delhi, the 17th September, 2025

No.15/2025-Union Territory Tax (Rate)

G.S.R. 665(E).— In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 7, sub-section (1) and (3) of section 8, section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the

Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification number 11/2017- Union Territory Tax (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 702(E), dated the 28th June, 2017, namely:-

In the said notification,-

(1) with effect from the 22nd day of September, 2025,-

(a) in the Table, -

(i) against serial number 3, in column (3), -

(A) against item (vii), for the entry in column (4), the entry “9” shall be substituted;

(B) against item (viii), for the entry in column (4), the entry “9” shall be substituted;

(C) against item (x), for the entry in column (4), the entry “9” shall be substituted;

(ii) against serial number 7, in column (3), -

(A) against item (i), -

(I) for the entry in column (4), the entry “2.5” shall be substituted;

(II) in column (5), the following shall be inserted, namely: -

“Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]”;

(B) in item (vi), in the Explanation, in clause (a), after the words “covered by items”, the brackets and figure “(i),” shall be inserted;

(iii) against serial number 8, in column (3),-

(A) against item (v), for the entry in column (4), the entry “9” shall be substituted;

(B) against item (vi), in column (4), for the figure “6”, the figure “9” shall be substituted;

(iv) against serial number 9,-

(A) in column (3), against sub-item (b) of item (iii) in column (4), for the figure “6”, the figure “9” shall be substituted;

(B) for item (iv) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted: -

(3)	(4)	(5)
“(iv) Transport of goods in containers by rail by any person other than Indian Railways.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
	or	
	9	”;

- (C) in column (3), against item (v), in the entry in column (4), for the figure “6”, the figure “9” shall be substituted;
- (D) for item (vi) in column (3) and the entries corresponding relating thereto in columns (4) and (5), the following shall be substituted: -

(3)	(4)	(5)
“(vi) Multimodal transportation of goods where at least two different modes of transport are used by the multimodal transporter from the place of acceptance of goods to the place of delivery of goods, where;		
a. Transportation of goods by any mode of transport other than air is involved..	2.5	Provided that the credit of input tax charged on goods and services used in supplying the service, other than input tax credit of input services of transportation of goods (i.e. services of transport of goods procured from other service provider), has not been taken. Provided further that where the supplier of input service of transportation of goods to a multimodal transporter charges union territory tax at a rate higher than 2.5%, credit of input tax charged on such input services of goods transportation in excess of the tax paid or payable at the rate of 2.5%, shall not be taken. Provided also that nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India. Illustration: ‘A’ engages ‘B’ (multimodal transporter) for transport of goods from New Delhi to Gaya for Rs 1200, wherein ‘B’ uses more than one mode of transport for the movement of goods. ‘B’, for supplying the said service hires a GTA

		i.e., 'C' for Rs 600 who charges union territory tax at 9%. 'B' also hires 'D', a Container Transport Operator for Rs 400 who charges union territory tax at 2.5%, for supplying their services. 'B' shall be entitled to take input tax credit on the above-mentioned input services of transportation of goods as under: i. Only to the extent of Rs. 15 (2.5% of Rs. 600) and not Rs. 54 for the input service of GTA; ii. To the extent of Rs. 10 (2.5% of Rs. 400) for the input service of container transport operator.
b. At least one mode of transport is by air.	9	Provided that nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India. ”;

(v) against serial number 10,-

- (A) in column (3), against item (i), in the entry in column (4), for the figure “6”, the figure “9” shall be substituted;
- (B) for item (ia) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted: -

(3)	(4)	(5)
“(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business has not been taken: [Please refer to Explanation no. (iv)] Provided further that where the supplier of input service in the same line of business charges union territory tax at a rate higher than 2.5%, credit of input tax charged on

			the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5% shall not be taken.
			or
		9	-”;

(vi) for serial number 12 and the entries relating thereto, the following shall be substituted:-

(1)	(2)	(3)	(4)	(5)
“12	Heading 9968	(i) Postal services	9	-
		(ii) Courier services	9	-
		(iii) Local delivery services a. supplied through electronic commerce operator where the person supplying such services is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017; b. other than (a) above	9	-
		(iv) Delivery services other than (i), (ii) and (iii) above	9	-”;

(vii) against serial number 15, in column (3), against item (vi), for the entry in column (4), the entry “2.5” shall be substituted;

(viii) against serial number 21, in column (3),-

(A) item (ia), and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(B) for item (ii), the following item shall be substituted:-

“(ii) Other professional, technical and business services other than (i) above and serial number 38 below”;

(ix) against serial number 24, in column (3), against item (ii), for the entry in column (4), the entry “9” shall be substituted;

(x) for serial number 26 and the entries relating thereto, the following shall be substituted:-

(1)	(2)	(3)	(4)	(5)
“26	Heading 9988	(i) Services by way of job work in relation to diamonds falling	0.75	-”;

	(Manufacturing services on physical inputs (goods) owned by others)	under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (ii) Services by way of job work in relation to- (a) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (b) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), except dog and cat food falling under heading 2309 of the said chapter; (c) goods falling under Chapter 30 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (d) Hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); Provided that nothing contained in clause (d) shall apply to job-work in relation to leather goods or footwear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), respectively; (e) Printing of newspapers, books (including Braille books), journals and periodicals; (f) Printing of all goods falling under Chapters 48 or 49 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which attract union territory tax @2.5% or Nil; (g) Textiles and textile products falling under Chapters 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (h) bricks falling under Chapters 68 or 69 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which attract union territory tax @2.5%; (i) all products, other than diamonds, falling under	2.5	
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		Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (j) handicraft goods; (k) umbrella.		
		(iii) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption;	9	
		(iv) Services by way of job work other than (i), (ii), and (iii) above.	9	
		(v) Services by way of any treatment or process on goods belonging to another person, in relation to- a. printing of newspapers, books (including Braille books), journals and periodicals; b. printing of all goods falling under Chapters 48 or 49 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which attract union territory tax @2.5% or Nil.	2.5	
		(vi) Tailoring services.	2.5	
		(vii) Services by way of any treatment or process on goods belonging to another person, other than (v) and (vi) above.	9	

(xi) against serial number 32, in column (3),-

- (A) against item (i), for the entry in column (4), the entry “2.5” shall be substituted;
- (B) against item (ia), for the entry in column (4), the entry “2.5” shall be substituted;

(xii) against serial number 34, in column (3),-

- (A) against item (ii), for the entry in column (4), the entry “2.5” shall be substituted;
- (B) in item (iiia), the following explanation shall be inserted, namely: -
“Explanation: Nothing contained in clause (b) of this item shall apply to a ‘recognised sporting event’.”;
- (C) against item (iiia), for the entry in column (4), the entry “20” shall be substituted;
- (D) against item (iv), for the entry in column (4), the entry “20” shall be substituted;

(xiii) for serial number 35 and the entries relating thereto, the following shall be substituted:-

(1)	(2)	(3)	(4)	(5)
“35	Heading 9997	(i) Beauty and physical well-being services falling under Group 99972.	2.5	Provided that credit of input tax charged on

				goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]
		(ii) Other services (washing, cleaning, and dyeing services; and other miscellaneous services including services nowhere else classified). Explanation.- For the removal of doubt, it is hereby clarified that, supplies covered by item (i) in column (3) shall attract central tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate specified under this item.	9	-”;

(xiv) against serial number 38, in column (3), for the Explanation, the following explanation shall be substituted, namely:-

“Explanation:- This entry shall be read in conjunction with serial number 437 of Schedule I of notification No. 9/2025- Union Territory Tax (Rate), dated 17th September, 2025.”

(b) in paragraph 4 relating to Explanation,-

(i) for clause (xxxx), the following clause shall be substituted: -

“(xxxx) ‘goods transport agency’ means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called, but does not include

(i) electronic commerce operator by whom services of local delivery are provided;

(ii) electronic commerce operator through whom services of local delivery are provided”;

(ii) after clause (xxxx), the following clauses shall be inserted, namely: -

“(xxxxi) ‘recognised sporting event’ has the same meaning as assigned to it in clause (zw) of paragraph 2 of notification No. 12/2017 -Union Territory Tax (Rate), dated 28th June, 2017,

published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 703 (E), dated the 28th June, 2017, as amended from time to time;

(xxxxii) 'handicraft goods' shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time;

(xxxxiii) 'mode of transport' means carriage of goods by road, air, rail, inland waterways or sea;

(xxxxiv) 'multimodal transporter' means a person who,-

- (a) enters into a contract under which he undertakes to perform multimodal transportation against freight; and
- (b) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.”.

(2) with effect from the 1st day of April, 2025, in paragraph 4, in clause (xxxvi), the following Explanations shall be inserted, namely: -

“*Explanation 1*.- For the purposes of this clause, 'premises' means a place from where hotel accommodation services are being supplied or are to be supplied.

Explanation 2.- For the purpose of sub-clause (c), the expression 'a person applying for registration' shall include a person applying for amendment of registration to declare an additional place of business.”.

[F. No. 190341/188/2025-TRU]

MD. ADIL ASHRAF, Under Secy.

Note: The principal notification number 11/2017-Union Territory Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 702 (E), dated the 28th June, 2017 and last amended vide notification number 05/2025-Union Territory Tax (Rate), dated the 16th January, 2025 published in the Gazette of India vide number G.S.R. 40(E), dated the 16th January, 2025.

अधिसूचना

नई दिल्ली, 17 सितम्बर, 2025

सं. 16/2025-केंद्रीय कर (दर)

सा.का.नि. 666(अ).— केन्द्रीय माल एवं सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 9 की उप-धारा (3) और उप-धारा (4), धारा 11 की उप-धारा (1), धारा 15 की उप-धारा (5) और धारा 148 के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्र सरकार, इस बात से संतुष्ट होते हुए कि ऐसा करना जनहित में आवश्यक है और जीएसटी परिषद की सिफारिशों के आधार पर, एतद्वारा, भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्या 12/2017-केन्द्रीय कर (दर), दिनांक 28 जून, 2017, जिसे सा.का.नि. 691 (अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण के भाग II, खंड 3, उप-खंड (i) में प्रकाशित किया गया था, में और आगे भी निम्नलिखित संशोधन करती है, यथा :-

उक्त अधिसूचना में,-

(क) सारणी में,-

NOTIFICATION

New Delhi, the 17th September, 2025

No. 15/2025- Integrated Tax (Rate)

G.S.R. 664(E).— In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 5, sub-section (1) and (3) of section 6 and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification number 8/2017- Integrated Tax (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 683(E), dated the 28th June, 2017, namely:-

In the said notification, -

(1) with effect from the 22nd day of September, 2025,-

(a) in the Table, -

(i) against serial number 3, in column (3), -

(A) against item (vii), for the entry in column (4), the entry “18” shall be substituted;

(B) against item (viii), for the entry in column (4), the entry “18” shall be substituted;

(C) against item (x), for the entry in column (4), the entry “18” shall be substituted;

(i) against serial number 7, in column (3), -

(A) against item (i),

(I) for the entry in column (4), the entry “5” shall be substituted;

(II) in column (5), the following shall be inserted, namely: -

“Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]”;

(B) in item (vi), in the Explanation, in clause (a), after the words “covered by items”, the brackets and figures “(i),” shall be inserted;

(ii) against serial number 8, in column (3),-

(A) against item (v), for the entry in column (4), the entry “18” shall be substituted;

(B) against item (vi), in column (4), for the figure “12”, the figure “18” shall be substituted;

(iii) against serial number 9,-

(A) in column (3), against sub-item(b) of (iii), in column (4), for the figure “12”, the figure “18” shall be substituted;

(B) for item (iv) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted: -

(3)	(4)	(5)
“(iv) Transport of goods in containers by rail by any person other than Indian Railways.	5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
	or	
	18	—”;

(C) in column (3), against item (v), in the entry in column (4), for the figure “12”, the figure “18” shall be substituted;

(D) for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted: -

(3)	(4)	(5)
“(vi) Multimodal transportation of goods where at least two different modes of transport are used by a multimodal transporter from the place of acceptance of goods to the place of delivery of goods, where;		
a. Transportation of goods by any mode of transport other than air is involved.	5	Provided that the credit of input tax charged on goods and services used in supplying the service, other than input tax credit of input services of transportation of goods (i.e. services of transport of goods procured from other service provider), has not been taken. Provided further that where the supplier of input service of transportation of goods to a multimodal transporter charges integrated tax at a rate higher than 5%, credit of input tax charged on such input services of goods transportation in excess of the tax paid or payable at the rate of 5%, shall not be taken. Provided also that nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India.

		Illustration: 'A' engages 'B' (multimodal transporter) for transport of goods from New Delhi to Gaya for Rs 1200, wherein 'B' uses more than one mode of transport for the movement of goods. 'B', for supplying the said service hires a GTA i.e., 'C' for Rs 600 who charges integrated tax at 18%. 'B' also hires 'D', a Container Transport Operator for Rs 400 who charges integrated tax at 5%, for supplying their services. 'B' shall be entitled to take input tax credit on the above-mentioned input services of transportation of goods as under: i. Only to the extent of Rs. 30 (5% of Rs. 600) and not Rs. 108 for the input service of GTA; ii. To the extent of Rs. 20 (5% of Rs. 400) for the input service of container transport operator.
b. At least one mode of transport is by air.	18	Provided that nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India. ”;

(iv) against serial number 10,-

- (A) in column (3), against item (i), in the entry in column (4), for the figure “12”, the figure “18” shall be substituted;
- (B) for item (ia) in column (3) and the entries corresponding relating thereto in columns (4) and (5), the following shall be substituted: -

(3)	(4)	(5)
“(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit

			of input service in the same line of business has not been taken: [Please refer to Explanation no. (iv)] Provided further that where the supplier of input service in the same line of business charges integrated tax at a rate higher than 5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 5% shall not be taken.
			or
		18	”;

(v) for serial number 12 and the entries relating thereto, the following shall be substituted:-

(1)	(2)	(3)	(4)	(5)
“12	Heading 9968	(i) Postal services	18	-
		(ii) Courier services	18	-
		(iii) Local delivery services (a) supplied through electronic commerce operator where the person supplying such services is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017. 1. other than (a) above	18	-
		(iv) Delivery services other than (i), (ii) and (iii) above	18	”;

(vi) against serial number 15, in column (3), against item (vi), for the entry in column (4), the entry “5” shall be substituted;

(vii) against serial number 21, in column (3),-

(A) item (ia), and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(B) for item (ii), the following item shall be substituted:-

“(ii) Other professional, technical and business services other than (i) above and serial number 38 below”;

(viii) against serial number 24, in column (3), against item (ii), for the entry in column (4), the entry “18” shall be substituted;

(ix) for serial number 26 and the entries relating, the following shall be substituted:-

(1)	(2)	(3)	(4)	(5)
		(i) Services by way of job work in relation to diamonds falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);	1.5	
		(ii) Services by way of job work in relation to- (a) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (b) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), except dog and cat food falling under heading 2309 of the said chapter; (c) goods falling under Chapter 30 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (d) Hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); Provided that nothing contained in clause (d) shall apply to job-work in relation to leather goods or foot wear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), respectively; (e) Printing of newspapers, books (including Braille books), journals and periodicals; (f) Printing of all goods falling under Chapter 48 or 49 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which attract integrated tax @5% or Nil; (g) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);	5	
“26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)			—”;

		(h) bricks falling under Chapters 68 or 69 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which attract integrated tax @5%;		
		(i) all products, other than diamonds, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);		
		(j) handicraft goods;		
		(k) umbrella.		
		(iii) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption;	18	
		(iv) Services by way of job work other than (i), (ii), and (iii) above.	18	
		(v) Services by way of any treatment or process on goods belonging to another person, in relation to- a. printing of newspapers, books (including Braille books), journals and periodicals; b. printing of all goods falling under Chapter 48 or 49 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which attract integrated tax @5% or Nil.	5	
		(vi) Tailoring services.	5	
		(vii) Services by way of any treatment or process on goods belonging to another person, other than (v) and (vi) above.	18	

(x) against serial number 32, in column (3),-

- (A) against item (i), for the entry in column (4), the entry “5” shall be substituted;
- (B) against item (ia), for the entry in column (4), the entry “5” shall be substituted;

(xi) against serial number 34, in column (3),-

- (A) against item (ii), for the entry in column (4), the entry “5” shall be substituted;
- (B) in item (iiia), the following explanation shall be inserted, namely: -
“Explanation: Nothing contained in clause (b) of this item shall apply to a ‘recognised sporting event’.”;
- (C) against item (iiia), for the entry in column (4), the entry “40” shall be substituted;
- (D) against item (iv), for the entry in column (4), the entry “40” shall be substituted;

(xii) for serial number 35, and the entries relating thereto, the following shall be substituted:-

(1)	(2)	(3)	(4)	(5)
“35	Heading 9997	(i) Beauty and physical well-being services falling under Group 99972.	5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]
		(ii) Other services (washing, cleaning, and dyeing services; and other miscellaneous services including services nowhere else classified). Explanation.- For the removal of doubt, it is hereby clarified that, supplies covered by item (i) in column (3) shall attract integrated tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate specified under this item.	18	-”;

(xiii) against serial number 38, in column (3), for the Explanation, the following explanation shall be substituted:-

“Explanation:- This entry shall be read in conjunction with serial number 437 of Schedule I of notification No. 9/2025- Integrated Tax (Rate), dated 17th September, 2025.”

(a) in paragraph 5, relating to Explanation,-

(i) for clause (xxxx), the following clause shall be substituted: -

“(xxxx) ‘goods transport agency’ means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called, but does not include

(i) electronic commerce operator by whom services of local delivery are provided;

(ii) electronic commerce operator through whom services of local delivery are provided”;

(ii) after clause (xxxx), the following clauses shall be inserted, namely:-
 “(xxxxi) ‘recognised sporting event’ has the same meaning as assigned to it in clause (zu) of paragraph 2 of notification No. 9/2017 -Integrated Tax (Rate), dated 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. number 684 (E), dated the 28th June, 2017, as amended from time to time;

(xxxxii) ‘handicraft goods’ shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time;

(xxxxiii) ‘mode of transport’ means carriage of goods by road, air, rail, inland waterways or sea;

(xxxxiv) ‘multimodal transporter’ means a person who,-

- (a) enters into a contract under which he undertakes to perform multimodal transportation against freight; and
- (b) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.”.

2. with effect from the 1st day of April, 2025, in paragraph 5, in clause (xxxvi), the following Explanations shall be inserted, namely: -

“*Explanation 1*.- For the purposes of this clause, ‘premises’ means a place from where hotel accommodation services are being supplied or are to be supplied.

Explanation 2.- For the purpose of sub-clause (c), the expression ‘a person applying for registration’ shall include a person applying for amendment of registration to declare an additional place of business.”.

[F. No. 190341/188/2025-TRU]

MD. ADIL ASHRAF, Under Secy.

Note: - The principal notification number 8/2017 - Integrated Tax (Rate) was published in the Gazette of India, Extraordinary, vide number G.S.R. 683 (E), dated the 28th June, 2017 and last amended vide notification no. 05/2025- Integrated Tax (Rate) published in the Gazette of India vide number G.S.R. 39(E), dated the 16th January, 2025.

अधिसूचना

नई दिल्ली, 17 सितम्बर, 2025

सं. 15/2025- संघ राज्य कर (दर)

सा.का.नि. 665(अ).— केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 15 की उप-धारा (5), धारा 16 की उप-धारा (1) और धारा 148 के साथ पठित संघ राज्य माल और सेवा कर अधिनियम, 2017 (2017 का 14) की धारा 7 की उप-धारा (1), (3) और (4), धारा 8 की उप-धारा (1), (3) तथा धारा 21 , द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, इस बात से संतुष्ट होते हुए कि ऐसा करना जनहित में