



56th GST COUNCIL MEETING
Rate Notification- Goods



GST Notification pursuant to 56th GST Council Meeting

Further to our earlier update (08/2024-25) on the recommendations made in the 56th GST Council Meeting, we wish to bring to your attention the following developments:

- **Notification No. 09/2025-CTR** – Supersedes Notification 01/2017-CTR and notifies the revised GST rate schedules for goods, with slabs of 2.5%, 9%, 20%, 1.5%, 0.125%, 0.75% and 14%.
- **Notification No. 10/2025-CTR** – Supersedes Notification 02/2017-CTR and specifies new list of goods exempted from GST.
- **Notification No. 11/2025-CTR** – Amends Notification 03/2017-CTR (in connection to petroleum operations) by substituting the applicable GST rate entry to 9%
- **Notification No. 12/2025-CTR** – Amends Notification 08/2018-CTR (in connection to GST rate on used motor vehicles) by updating references to new schedules (Schedule II/III of 09/2025).



- **Notification No. 13/2025-CTR** – Prescribes concessional 2.5% GST on specified handmade and handicraft items such as candles, handbags, carved wood, handmade carpets, embroidered shawls, handmade paintings, etc..
- **Notification No. 14/2025-CTR** – Introduces 6% GST on construction materials such as fly ash bricks, blocks, building bricks, and earthen roofing tiles.
- **Notification No. 15/2025-CTR** – Amends Notification 11/2017-CTR relating to supply of services; key changes cover petroleum services, job work services, transport services (rail, multimodal, containers, etc.) and input tax credit conditions.
- **Notification No. 16/2025-CTR** – Amends Notification 12/2017-CTR relating to exempt services; exempts life and health insurance for individuals/families, and clarifies GST treatment of local delivery services through e-commerce operators
- **Notification No. 17/2025-CTR** – Amends Notification 17/2017-CTR to bring local delivery services under Section 9(5), making the e-commerce operator liable to pay tax.



The copy of all the notifications are attached for ready reference.

These notifications will be effective from 22nd September 2025.

Businesses are advised to undertake impact of above notifications in detail and realign pricing, contracts, and compliance systems accordingly.



THANK YOU



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