

Frequently Asked Questions- 3

Q1. In which notification will I find the CGST rates changes for goods? Is a new Notification being issued?

You will find the changes in CGST rates on goods in Notification No. 9/2025- Central Tax (Rate) dated 17.9.2025. This Notification No. 9/2025- Central Tax (Rate) dated 17.9.2025 has been issued in supersession of earlier Notification No.1/2017- Central Tax (Rate) dated 28th June 2017.

The same is available on <https://taxinformation.cbic.gov.in/view-pdf/1010436/ENG/Notifications>

Q2. In which notification will I find the list of exempted goods from CGST? Is a new Notification being issued?

You will find the list of goods exempted from CGST in Notification no. 10/2025-Central Tax (Rate) dated 17.9.2025. This Notification no. 10/2025-Central Tax (Rate) dated 17.9.2025 has been issued in supersession of earlier Notification No.2/2017- Central Tax (Rate) dated 28th June 2017.

The same is available on <https://taxinformation.cbic.gov.in/view-pdf/1010437/ENG/Notifications>

Q3. In which notification will I find the GST rate for handicrafts? Is a new Notification being issued?

You will find the GST rates for handicrafts in Notification no. 13/2025-Central Tax (Rate) dated 17.9.2025. This Notification no. 13/2025-Central Tax (Rate) dated 17.9.2025 has been issued to amend Notification No.21/2018- Central Tax (Rate) dated 26th July, 2018.

The same is available on <https://taxinformation.cbic.gov.in/view-pdf/1010440/ENG/Notifications>

Q4. Which notification prescribes the amended rates of compensation cess?

Notification no. 1/2017-Compensation Cess (Rate) dated 28.6.2017 has been amended vide Notification no. 2/2025-Compensation Cess (Rate) dated 17.9.2025 to notify the changes in compensation cess rates.

The same is available on <https://taxinformation.cbic.gov.in/view-pdf/1010449/ENG/Notifications>

Q5. Which is the notification relating to change in GST rate on goods imported for petroleum operations?

Please refer to notification no. 11/2025- Central Tax (Rate) dated 17.9.2025 in this regard.

The same is available on <https://taxinformation.cbic.gov.in/view-pdf/1010438/ENG/Notifications>

Q6. Has a new notification been issued for bricks under Special Composition Scheme?

There is no change in GST rate under the special composition scheme for bricks other than sand lime bricks. Notification no. 14/2025- Central Tax (Rate) dated 17.9.2025 has been issued in this regard.

The same is available on <https://taxinformation.cbic.gov.in/view-pdf/1010441/ENG/Notifications>
