# GST Rates on Food Items (Before vs After Sep 2025 Reform)

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| Category | GST Before | GST Now | Notes |
| Sunflower oil (refined, edible) | 5% | 5% | Packaged & labelled |
| Mustard oil (edible) | 5% | 5% | Same as sunflower oil |
| Soybean oil | 5% | 5% | No change |
| Groundnut oil | 5% | 5% | No change |
| Coconut oil (edible grade) | 5% | 5% | No change |
| Palm oil | 5% | 5% | No change |
| Cottonseed oil | 5% | 5% | No change |
| Vanaspati / hydrogenated vegetable oil | 12% | 5% | Reduced from 12% to 5% |
| Ghee / butter oil | 12% | 5% | Reduced from 12% to 5% |
| Other refined edible oils (packaged & labelled) | 5% | 5% | No change |
| Loose / unbranded edible oils | 0% | 0% | Unbranded exempt |
| Branded Rice (packaged) | 5% | 5% | Packaged attracts GST |
| Loose Rice (unbranded) | 0% | 0% | Unbranded exempt |
| Wheat flour (atta, packaged) | 5% | 5% | Packaged attracts GST |
| Loose Atta (unbranded) | 0% | 0% | Unbranded exempt |
| Pulses / Dals (packaged) | 5% | 5% | Packaged attracts GST |
| Pulses / Dals (loose) | 0% | 0% | Unbranded exempt |
| Sugar (packaged) | 5% | 5% | Packaged attracts GST |
| Sugar (loose) | 0% | 0% | Unbranded exempt |
| Ice cream | 18% | 18% | No change |
| Ready-to-eat packaged foods | 18% | 12% | Reduced from 18% to 12% |
| Processed food items earlier taxed at 18% | 18% | 5% | Reduced from 18% to 5% |

## Sources:

1. Times of India – GST Council updates (Sep 2025)

2. CBIC Official Notifications – www.cbic.gov.in

3. PIB GST Press Release – www.pib.gov.in

4. GST Portal – www.gst.gov.in