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Only Notifications as published in the official Gazette of Government of India have the force of law and may be referred.

This document is only for ease of reference and relevant notification will only have legal authority.

1. CGST rates on goods as on 22.09.2025 [Notification No. 09/2025-Central Tax (Rate), dated 17th September, 2025].

Schedule I – 2.5%

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description of goods	Rate
(1)	(2)	(3)	
1.	0101 21 00, 0101 29	Live horses	9%
2.	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods, other than fresh or chilled, pre-packaged and labelled	1.5%
3.	0303, 0304, 0305, 0306, 0307, 0308, 0309	All goods, other than fresh or chilled, pre-packaged and labelled	20%
4.	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter, including condensed milk	20%
5.	0403	Yoghurt; Cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa; Pre-packaged and labelled Curd, Lassi and Butter milk	2.5%
6.	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included	2.5%
7.	0405	Butter and other fats and oils derived from milk, including ghee; dairy spreads	2.5%
8.	0406	Cheese, other than chena or paneer	0.125%
9.	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	2.5%

10.	0409	Natural honey, pre-packaged and labelled	2.5%
11.	0410	Insects and other edible products of animal origin, not elsewhere specified or included	9%
12.	0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	2.5%
13.	0504	All goods, other than fresh or chilled, pre-packaged and labelled	1.5%
14.	0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	1.5%
15.	0507 (Except 050790)	Ivory, tortoise-shell, whalebone and whalebone hair, horns, unworked or simply prepared but not cut to shape; powder and waste of these products.	9%
16.	0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	2.5%
17.	0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	2.5%
18.	0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption, other than semen including frozen semen.	9%
19.	07	Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower	2.5%
20.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split pre-packaged and labelled; Guar gum refined split	2.5%
21.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, pre-packaged and labelled	2.5%
22.	0801	Cashew nuts, whether or not shelled or peeled, desiccated coconuts; Brazil nuts, dried, whether or not Shelled or Peeled	2.5%
23.	0802	Dried areca nuts, whether or not shelled or peeled; Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Pine nuts, chestnuts (singhada), Walnuts, whether or not shelled	2.5%
24.	0802, 0813	Chestnuts (singhada), dried whether or not shelled or peeled	2.5%
25.	08	Dried makhana, whether or not shelled or peeled pre-packaged and labelled	2.5%
26.	0804	Dates (soft or hard), figs, pineapples, avocados, guavas,	2.5%

		mangoes and mangosteens, dried	
27.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), dried	2.5%
28.	0806	Grapes, dried, and raisins	2.5%
29.	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	2.5%
30.	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	2.5%
31.	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 [other than dried tamarind]	2.5%
32.	0814	Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	2.5%
33.	0901	Coffee roasted, whether or not decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion [other than coffee beans not roasted]	2.5%
34.	0902	Tea, whether or not flavoured [other than unprocessed green leaves of tea]	2.5%
35.	0903	Maté	2.5%
36.	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta	2.5%
37.	0905	Vanilla	2.5%
38.	0906	Cinnamon and cinnamon-tree flowers	2.5%
39.	0907	Cloves (whole fruit, cloves and stems)	2.5%
40.	0908	Nutmeg, mace and cardamoms	2.5%
41.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [other than of seed quality]	2.5%
42.	0910 [other than 0910 11 10, 0910 30 10]	Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices	2.5%
43.	1001	Wheat and meslin, pre-packaged and labelled	2.5%
44.	1002	Rye, pre-packaged and labelled	2.5%
45.	1003	Barley, pre-packaged and labelled	2.5%
46.	1004	Oats, pre-packaged and labelled	2.5%
47.	1005	Maize (corn), pre-packaged and labelled	2.5%
48.	1006	Rice, pre-packaged and labelled	2.5%
49.	1007	Grain sorghum, pre-packaged and labelled	2.5%
50.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi, pre-packaged and labelled	2.5%
51.	1101	Wheat or meslin flour, pre-packaged and labelled	2.5%
52.	1102	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc., pre-packaged and labelled	2.5%

53.	1103	Cereal groats, meal and pellets, including suji and dalia, pre-packaged and labelled	2.5%
54.	1104	Cereal grains otherwise worked (for example, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground (other than hulled cereal grains)	2.5%
55.	1105	Flour, meal, powder, flakes, granules and pellets of potatoes, pre-packaged and labelled	2.5%
56.	1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal (HS 1106 10 10) and guar gum refined split (HS 0713)], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, pre-packaged and labelled	2.5%
57.	1107	Malt, whether or not roasted	2.5%
58.	1108	Starches; inulin	2.5%
59.	1109 00 00	Wheat gluten, whether or not dried	2.5%
60.	12	All goods other than of seed quality	2.5%
61.	1201	Soya beans, whether or not broken other than of seed quality.	2.5%
62.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken other than of seed quality.	2.5%
63.	1203	Copra	2.5%
64.	1204	Linseed, whether or not broken other than of seed quality.	2.5%
65.	1205	Rape or colza seeds, whether or not broken other than of seed quality.	2.5%
66.	1206	Sunflower seeds, whether or not broken other than of seed quality	2.5%
67.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (<i>Carthamus tinctorius</i>) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed quality	2.5%
68.	1208	Flour and meals of oil seeds or oleaginous fruits, other than those of mustard	2.5%
69.	1209	Tamarind seeds meant for any use other than sowing	2.5%
70.	1210 20 00	Hop cones, ground, powdered or in the form of pellets; lupulin	2.5%
71.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered	2.5%
72.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included	2.5%
73.	1301	Natural gums, resins, gum-resins and oleoresins (for	2.5%

		example, balsams) [other than lac and shellac]; Compounded asafoetida commonly known as heeng	
74.	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products including tamarind kernel powder	2.5%
75.	1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	2.5%
76.	1404 [other than 1404 90 40, 1404 90 60]	Vegetable products not elsewhere specified or included such as, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, Rudraksha seeds, bidi wrapper leaves(tendu), Indian katha [other than betel leaves, coconut shell unworked]	2.5%
77.	1404 or 3305	Mehendi paste in cones	2.5%
78.	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503	2.5%
79.	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503	2.5%
80.	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	2.5%
81.	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	2.5%
82.	1505	Wool grease and fatty substances derived therefrom (including lanolin)	2.5%
83.	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	2.5%
84.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	2.5%
85.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	2.5%
86.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified	2.5%
87.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509	2.5%
88.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.	2.5%
89.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	2.5%
90.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	2.5%
91.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	2.5%

92.	1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	2.5%
93.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	2.5%
94.	1516	Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	2.5%
95.	1517	Margarine, linoxyn; Edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	2.5%
96.	1518	Animal, vegetable or microbial fats and oils their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included	2.5%
97.	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	2.5%
98.	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured	2.5%
99.	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes	2.5%
100.	1601	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products	2.5%
101.	1602	Other prepared or preserved meat, meat offal, blood or insects	2.5%
102.	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	2.5%
103.	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	2.5%
104.	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved	2.5%
105.	1701	Cane or beet sugar and chemically pure sucrose, in solid form including refined sugar containing added flavouring or colouring matter, sugar cubes [other than jaggery of all types, khandsari sugar, rab]	2.5%
106.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, Khandsari Sugar, Rab, pre-packaged and labelled	2.5%
107.	1702 or 1704	Palmyra sugar, mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana,	2.5%

		chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets, gajak, khaja, khajuli, anarsa	
108.	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; caramel	2.5%
109.	1703	Molasses	2.5%
110.	1704	Sugar confectionary (including white chocolate), not containing cocoa, sugar boiled confectionary	2.5%
111.	1801	Cocoa beans whole or broken, raw or roasted	2.5%
112.	1802	Cocoa shells, husks, skins and other cocoa waste	2.5%
113.	1803	Cocoa paste whether or not de-fatted	2.5%
114.	1804	Cocoa butter, fat and oil	2.5%
115.	1805	Cocoa powder, not containing added sugar or sweetening matter	2.5%
116.	1806	Chocolates and other food preparations containing cocoa	2.5%
117.	1901 20 00	Mixes and doughs for the preparation of bread, pastry and other baker's wares	2.5%
118.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled; Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included	2.5%
119.	1902	Seviyan (vermicelli); Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	2.5%
120.	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms (sabudana)	2.5%
121.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as murki, pre-packaged and labelled	2.5%
122.	1904	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes (other than puffed rice, commonly known as muri, flattened or beaten rice, commonly known as chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as murki); Fortified Rice Kernel (FRK)	2.5%

123.	1905	Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products; Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion; Extruded or expanded products, savoury or salted	2.5%
124.	1905 40 00	Rusks, toasted bread and similar toasted products	2.5%
125.	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	2.5%
126.	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	2.5%
127.	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	2.5%
128.	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006	2.5%
129.	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	2.5%
130.	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	2.5%
131.	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	2.5%
132.	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits	2.5%
133.	2009	Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	2.5%
134.	2009 89 90	Tender coconut water, pre-packaged and labelled	2.5%
135.	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	2.5%
136.	2101 20	All goods i.e Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	2.5%
137.	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	2.5%
138.	2102	Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders	2.5%

139.	2103	All goods, including sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard including Curry paste, mayonnaise and salad dressings	2.5%
140.	2104	Soups and broths and preparations therefor; homogenised composite food preparations	2.5%
141.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa	2.5%
142.	2106	Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters; Roasted Gram idli/dosa batter, chutney powder; Sweetmeats	2.5%
143.	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, whether or not pre-packaged and labelled	2.5%
144.	2106 90 91	Diabetic foods	2.5%
145.	2106 (other than 21069020)	Food preparations not elsewhere specified or included [other than pan masala]	2.5%
146.	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured	2.5%
147.	2201 90 10	Ice and snow	2.5%
148.	2202 99	Plant-based milk drinks, ready for direct consumption as beverages	2.5%
149.	2202 99 10	Soya milk drinks, whether or not sweetened or flavoured	2.5%
150.	2202 99 20	Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]	2.5%
151.	2202 99 30	Beverages containing milk	2.5%
152.	2207	Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)	2.5%
153.	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	2.5%
154.	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]	2.5%
155.	2302	Rice bran (other than de-oiled rice bran)	2.5%
156.	2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets	2.5%
157.	2304	Oil-cake and other solid residues, whether or not ground	2.5%