



Comparative Analysis - Pre and Post 22nd September 2025

4.8 Food Items Sr. No. Description of Goods Chapter/ Heading / Sub-heading / Tariff item Old Rate %  
New Rate % 1 Condensed milk 0402 12% 5% 2 Butter and other fats and oils derived from milk,  
including ghee; dairy spreads 0405 12% .....