



Comparative Analysis - Pre and Post 22nd September 2025

4.19 Luxury / Sin Goods Sr. No. Description of Goods Chapter/ Heading / Sub-heading / Tariff item Old Rate % New Rate % 1 Apparel & made-ups > 2500/piece 6101–6212 12% 18% 2 All dutiable personal use articles 4202/others 2.....