



Comparative Analysis - Pre and Post 22nd September 2025

5.2 GST Rate Notifications are issued in supersession of the Earlier/ old notifications issued under CGST/ IGST Act, except as respects things done or omitted to be done before such supersession, the Central Government, on the recommendations of the Council, notifies the rate of CGST & IGST: 'Supersession' means replacement of a provision or person or thing, previously in authority or use. In a legal or contractual context, supersession occurs when a new document or provision takes precedence over a previous one, effectively replacing it. The term is often used when a newer version of a contract, policy, or regulation is issued, and it renders the older version obsolete or unenforceable. However, saving of old actions taken under old provisions/ rate entries is made inserting the words as “except as respects things done or omitted to be done before such supersession”. Thus, old GST rates apply to transactions/ activities done during the period f.....