



Comparative Analysis - Pre and Post 22nd September 2025

5.3 GST Rates on Supply of Goods under earlier Notifications as compared with new notifications w.e.f. 22 Sep 2025: (IGST Rates = CGST Rate + SGST Rate; CGST & SGST rates are equal & same): GST Rate New Sch. No. of Entries Old Sch. No. of Entries Remark Exempt Wholly Notifn 172 Notifn 153 Basic Necessities 5% Sch-I 516 Sch-I 264 Merit rate