



Comparative Analysis - Pre and Post 22nd September 2025

5.4 GST Rates on Supply of Services under earlier Notifications as compared with new notifications wef 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 3 sub-entries added Notifn 85 Life & Health Insurance, Reinsurance, entry added from 22 Sep 2025 Taxable Notifn 14 Entries amended Notifn