



### Comparative Analysis - Pre and Post 22nd September 2025

5.9 Interpretation guide for GST Rate Schedule Entries under Notifications issued under GST Act: 'Explanation' given at the end of above notifications, also provides that: “(a) (iii) "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, subheading, heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (b) the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification; (c) the words and expressions used and not defined in this notification, but defined in the Central Goods and Service Tax Act, 2017 (12 of 2017), the Integrated .....