



Comparative Analysis - Pre and Post 22nd September 2025

5.10 Summary for Interpretation of rate notifications: (5.10A): To find out the applicable GST entry & rate, for a particular product, refer the “description of goods” as given under GST Notifications. HSN mentioned against said product in GST Notification is comparable/ that which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (CTH in CTA). It may be possible that a particular CTH in CTA may refer to say 5 products but out of which say GST Notification Schedule of rate 5%, may refer to say 2 products, then in such situations, only those 2 products as mentioned in said GST Schedule entry are taxable @ 5% but other 3 products of CTH-CTA may be exempt wholly or taxable @ 18% or @ 40% or so, depending upon in which schedule entry of GST Notifications said other 3 products are specified. (5.10B): When the entire “description of goods” as mentioned in any particular GST Notification Schedule Entry & HSN, matches fully with.....