



Comparative Analysis - Pre and Post 22nd September 2025

5.11 Certain illustrations of GST rate changes for supply of Services: (5.11A): GTA Services are taxable but other transportation services for goods by road are wholly exempt/ NIL rated under SAC 9965, Sr # 19 of Exemption Notifn # 9-2017. Explanation is inserted under said entry such that local delivery services provided by or through Electronic Commerce Operator is not covered by said exemption entry but will be taxable @ 18%, under SAC 9968, Sr # 12 of Taxable Notification # 8-2017. (5.10B): Life Insurance/ Health Insurance services to an Individual or his family, is exempt under new entry Sr # 37C/ 37D, respectively, under SAC 9971. Further, Reinsurance services for said insurance services are also made exempt under new entry Sr # 37E. (5.11C): Composite supply of works contract services as defined u/s 2(119) of CGST Act, involving predominantly eart.....