



Deepali Mehta

Notification No 19/2025 dated 31.12.2025: Seeks to notify supplies under section 15(5) of CGST Act for valuation based on Retail sale price (RSP) – This notification is for fixing the MRP of certain products like Pan Masala & Tobacco. Value of taxable supply will be the MRP. The said notification is applicable from 01.02.2026. S. No. Chapter / Heading/ Sub-heading / Tariff item Description of Goods (1) (2) .....