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Section 9 of the CGST Act 2017 stipulates the charging mechanism which states that all intra- state supplies must be liable to tax. The scope of supply u/s 7 includes all forms of supplies such as sale, barter, transfer, exchange, license, rental, lease or disposal made or agreed to be made. The rates of GST are determined by the Central Government in consultation with the GST Council. With effect from 22nd September 2025 (new regime), there seem to be prima facie two entries which seem to be competing entries for the purposes of 'jelly drinks'. These are generally jelly products which are mixed with significant amount of water and packed in bottles. Relevant portions of Notification No. 09 of 2025- Central Tax (Rate) read as under: Schedule I- 5% S.