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As per Section 9 of the Central Goods and Services Tax (CGST) Act, 2017, Goods and Services Tax shall be levied on intra- state supplies of goods or services or both at such rate as may be recommended by the Council. The Ministry of Finance, Government of India vide Notification No. 01 of 2017- Central Tax (Rate) dated 28th June 2017 has notified the rate of Central Tax at 2.5%, 6%, 9%, 14%, etc., classifying all such goods under Schedules I to VI respectively. Corresponding Notifications have been issued under the respective State GST laws prescribing the same rate of tax structure with pari materia entries. Entry No. (iv) of the Explanation appended to Notification No. 01 of 2017- Central Tax (Rate) dated 28th June 2017 stipulates that the Rate Notifications under the Goods and Services Tax laws are aligned with the First Schedule to the Customs Tariff Act, 1975 which in turn is aligned to the Harmonised System of Nomenclature (HSN). Therefore, in case of difficul.....