



# भारतीय वैश्य ग्लोबल फाउंडेशन

## BHARTIYA VAISHYA GLOBAL FOUNDATION

Reg No. 4-805-2024

Regd. Office : F-7, Nehru Nagar III, Ghaziabad-201001 (UP) India

☎ +91-9310556351 ✉ bvgfglobal@gmail.com 🌐 www.bvgf.in

सी ए (डॉ) विनय मित्तल  
राष्ट्रीय अध्यक्ष

अखिलेन्द्र गर्ग  
राष्ट्रीय महामंत्री

जितेंद्र गर्ग  
राष्ट्रीय संगठन मंत्री

सी ए बृजेश कुमार अग्रवाल  
सह प्रभारी अप्रत्यक्ष कर,  
प्रोफेशनल विंग,

**A direct summary of the press release issued by the GST Council on 3 September 2025, focusing on reforms and rate changes effective from 22 September 2025:**

### Key Highlights

- Only three GST rates will remain from 22 September 2025: 5%, 18%, and 40%.
- The compensation cess will be withdrawn for most goods and services except specified “sin goods”; for tobacco and similar products, compensation cess continues until all related dues are settled.

### Important Details

#### Effective Dates and Applicability

- New GST rates become applicable from 22 September 2025.
- Time of supply rules will determine the applicable rate for both advance received and actual supply.
- For input tax credit (ITC), goods/services received up to 21 September 2025 will be eligible for ITC under Section 16 of the CGST Act.
- Refunds due to inverted duty structure will continue as per Circular No 135/05/2020-GST.

#### Rate Changes and Structure

- 12% and 28% GST slabs have been scrapped; only 5%, 18%, and a special 40% slab for luxury and sin goods remain.
- Most daily-use items now fall in 5%, with labour-intensive and agriculture-related products given support.
- The exact rate on every item is listed in a detailed annexure published with the press release.

#### Special Provisions

- NIL rate of tax will mean the item is not exempt, but the GST rate is NIL (no exemption benefit).



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- For items taxable until 21 September 2025 and exempted thereafter, proportionate input credit must be reversed from 22 September onwards.
- Sin goods (tobacco, pan masala, etc.) will transition to new rates only after all compensation cess liabilities are cleared; until then, current rates and cess stay.

## Reference

For detailed GST rates on specific items, refer to the full press release and annexures as published by the GST Council

### Proposed Changes in Rate of GST in GST council Meeting

ITEM	OLD RATE in %age	PROPOSED NEW RATE in %age
<b>DAIRY ESSENTIAL</b>		
Hiar Oil, Shampoo, Toothpaste, Toilet Soap bar, Toot Brushes, Shaving Creams	18	5
Butter, Ghee, Cheese & Dairy Sprreads	12	5
Pre-Packaged Nameens, Bhujia & Mixtures	12	5
Utensils	12	5
Feeding Bottles, Napkins & Babies and Clinical Diapers	12	5
Sewing Machines & Parts	12	5
<b>Healthcare Sector</b>		
Individual Heal and Life Insurance	18	Nil
Thermometer	18	5
Medical Grade Oxygen	12	5
All Diagnostic Kits & Reagents	12	5
Glucometer & Test Strips	12	5



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<b>Corrective Spectacles</b>	<b>12</b>	<b>5</b>
<b>Affordable Education</b>		
<b>Maps, Charts and Globes</b>	<b>12</b>	<b>Nil</b>
<b>Pencils, Sharpeners, Crayons and Pastels</b>	<b>12</b>	<b>Nil</b>
<b>Exercise Books &amp; Notebookds</b>	<b>12</b>	<b>Nil</b>
<b>Eraser</b>	<b>5</b>	<b>Nil</b>
<b>Farmer and Agriculture</b>		
<b>Tractor Tyres and Parts</b>	<b>18</b>	<b>5</b>
<b>Tractors</b>	<b>12</b>	<b>5</b>
<b>Specified Bio-Pesticides Micro-Nutrients</b>	<b>12</b>	<b>5</b>
<b>Drip Irrigation System &amp; Sprinklers</b>	<b>12</b>	<b>5</b>
<b>Agricultural, Horticultural or Forestry machines for Soil Preparaton, Cultivation, harvesting &amp; Threshing</b>	<b>12</b>	<b>5</b>
<b>Automobiles</b>		
<b>Petrol &amp; Petrol Hybrid, LPG, CNG Cars (Not exceeding 1200 CC &amp; 400 mm)</b>	<b>28</b>	<b>18</b>
<b>Diesel and Diesel Hybrid Cars (Not exceeding 1500 CC and 400 mm)</b>	<b>28</b>	<b>18</b>
<b>3 wheeled Vehicles</b>	<b>28</b>	<b>18</b>
<b>Motor Cycle (350 &amp; below)</b>	<b>28</b>	<b>18</b>
<b>Motor Vehicles for Transport of goods</b>	<b>28</b>	<b>18</b>
<b>Rest</b>		<b>40</b>
<b>Electronic Appliances</b>		
<b>Air Conditioner</b>	<b>28</b>	<b>18</b>
<b>Television (Above 32") including LED and LCD TVs</b>	<b>28</b>	<b>18</b>



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<b>Monitors and Projectors</b>	<b>28</b>	<b>18</b>
<b>Dish Washing Machines</b>	<b>28</b>	<b>18</b>
<b>Hotel Industries: Room up to 7500 /-</b>		<b>5% (No input)</b>

FOR BHARTIYA VAISHYA GLOBAL FOUNDATION

Sd.

CA BRIJESH KUMAR AGARWAL  
CO-INCHARGE INDIRECT TAX, PROFESSIONAL WING,  
EMAIL ID: [CAAJAYKAGRAWAL@GMAIL.COM](mailto:CAAJAYKAGRAWAL@GMAIL.COM)  
MOB: 9810450047