

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 12/2025-Central Tax (Rate)

New Delhi, the 17th September, 2025

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 8/2018-Central Tax (Rate), dated the 25th January, 2018, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) *vide* number G.S.R. 82(E), dated the 25th January, 2018, namely:-

In the said notification, for the words, brackets, and figures “Schedule IV of Notification No. 1/2017 -Central Tax (Rate)”, the following shall be substituted, namely:- “Schedule II or Schedule III of Notification No. 9/2025 - Central Tax (Rate)”.

2. This notification shall come into force on the 22nd day of September, 2025.

[F. No. CBIC-190341/188/2025-TRU]

(Dheeraj Sharma)

Under Secretary to the Government of India

Note: The principal notification No. 8/2018-CentralTax (Rate), dated the 25th January, 2018, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* G.S.R. 82(E), dated the 25th January, 2018 and last amended vide Notification No. 04/2025-Central Tax (Rate), dated the 16th January, 2025, *vide* G.S.R. 59(E), dated the 16th January, 2025.