

### Frequently Asked Questions- 3

**Q1. In which notification will I find the CGST rates changes for goods? Is a new Notification being issued?**

You will find the changes in CGST rates on goods in Notification No. 9/2025- Central Tax (Rate) dated 17.9.2025. This Notification No. 9/2025- Central Tax (Rate) dated 17.9.2025 has been issued in supersession of earlier Notification No.1/2017- Central Tax (Rate) dated 28<sup>th</sup> June 2017.

The same is available on <https://taxinformation.cbic.gov.in/view-pdf/1010436/ENG/Notifications>

**Q2. In which notification will I find the list of exempted goods from CGST? Is a new Notification being issued?**

You will find the list of goods exempted from CGST in Notification no. 10/2025-Central Tax (Rate) dated 17.9.2025. This Notification no. 10/2025-Central Tax (Rate) dated 17.9.2025 has been issued in supersession of earlier Notification No.2/2017- Central Tax (Rate) dated 28<sup>th</sup> June 2017.

The same is available on <https://taxinformation.cbic.gov.in/view-pdf/1010437/ENG/Notifications>

**Q3. In which notification will I find the GST rate for handicrafts? Is a new Notification being issued?**

You will find the GST rates for handicrafts in Notification no. 13/2025-Central Tax (Rate) dated 17.9.2025. This Notification no. 13/2025-Central Tax (Rate) dated 17.9.2025 has been issued to amend Notification No.21/2018- Central Tax (Rate) dated 26<sup>th</sup> July, 2018.

The same is available on <https://taxinformation.cbic.gov.in/view-pdf/1010440/ENG/Notifications>

**Q4. Which notification prescribes the amended rates of compensation cess?**

Notification no. 1/2017-Compensation Cess (Rate) dated 28.6.2017 has been amended vide Notification no. 2/2025-Compensation Cess (Rate) dated 17.9.2025 to notify the changes in compensation cess rates.

The same is available on <https://taxinformation.cbic.gov.in/view-pdf/1010449/ENG/Notifications>

**Q5. Which is the notification relating to change in GST rate on goods imported for petroleum operations?**

Please refer to notification no. 11/2025- Central Tax (Rate) dated 17.9.2025 in this regard.

The same is available on <https://taxinformation.cbic.gov.in/view-pdf/1010438/ENG/Notifications>

**Q6. Has a new notification been issued for bricks under Special Composition Scheme?**

There is no change in GST rate under the special composition scheme for bricks other than sand lime bricks. Notification no. 14/2025- Central Tax (Rate) dated 17.9.2025 has been issued in this regard.

The same is available on <https://taxinformation.cbic.gov.in/view-pdf/1010441/ENG/Notifications>

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