

# Recent Amendments GST2.0 and Form GSTR- 9/9C

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# Overview

- ▶ Tax Rate Amendments (goods and services) – 22-09-2025
- ▶ Procedural Amendments
- ▶ GSTR-9/9C

# Tax Rate Amendments - Goods

Old Base Notification	New Base Notification	Description
1/2017-CTR dated.28.06.17	09/2025-CTR dated.17-09-25	Taxable Goods
2/2017-CTR dated.28.06.17	10/2025-CTR dated.17-09-25	Exempt Goods

- 2.5% - Schedule I (common man goods)
- 9% - Schedule II (Residuary category)
- 20% - Schedule III ( Sin-goods)
- 1.5% - Schedule IV (precious metals)
- 0.125% - Schedule V (diamonds, precious and semi –precious stones)
- 0.75% - Schedule VI (diamonds, precious and semi –precious stones)
- 14% - Schedule VII (Pan Masala, Tobacco products etc) (Compensation Cess continues)
- 12% - Notification No.14/2025- CTR dated.17-09-25 ( Bricks, Fly ashes, earthen or roofing tiles)

# Tax Rate - Services

Original Base Notification	Amending Notification	Description
11/2017-CTR dated.28.06.17	15/2025-CTR dated.17-09-25	Taxable Services
12/2017-CTR dated.28.06.17	16/2025-CTR dated.17-09-25	Exempt Services

- 12% GST rate eliminated (maximum items shifted to 18% Category and few shifted to 5%)
- New GST rates for Services
  - 2.5%
  - 9%
  - 20%

# Tax Rate Services – Major Changes

	Description of Supply	Old GST Rate	New GST Rate	Remark
1	Supply of 'hotel accommodation' having value of supply of a unit of accommodation <b>less than or equal to seven thousand five hundred rupees per unit per day or equivalent</b>	6% with ITC	2.5% without ITC	Rate Rationalised to align the same with restaurant rates for ease of compliance.
2a	<b>Transport of passengers</b> by air, with or without accompanied belongings, <b>in other than economy class</b>	6%	9%	Increase in the GST rate
2b	<b>Transport of passengers</b> by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient	6%	9%	Increase in the GST rate

# Tax Rate Services – Major Changes

	Description of Supply	Old GST Rate	New GST Rate	Remark
3	<b>Services of Goods Transport Agency (GTA)</b> in relation to transportation of goods (including used household goods for personal use) supplied by a GTA <b>where GTA exercises the option to itself pay GST on services supplied by it.</b>	6%	9%	Increase in the GST rate
4	Multimodal transportation of goods <b>(for transport of goods from a place in India to another place in India)</b>			
4a	(i) Transportation of goods by any mode of transport <b>other than air</b> is involved.	6%	2.5% without ITC	Rate rationalisation
4b	(ii) At least one mode of transport is by air	6%	9%	Increase in GST rate

# Tax Rate Services – Major Changes

	Description of Supply	Old GST Rate	New GST Rate	Remark
5a	Renting of any motor vehicle designed to <b>carry passengers</b> where the cost of fuel is included in the consideration charged from the service recipient.	6%	9%	Increase in GST rate
5b	Renting of <b>goods carriage</b> where the cost of fuel is included in the consideration charged from the service recipient.	6%	2.5% without ITC (except those allowed)	Rate Rationalisation
5c	Renting of <b>goods carriage</b> where the cost of fuel is included in the consideration charged from the service recipient.	6%	9%	Increase in GST rate

# Tax Rate Services – Major Changes

	Description of Supply	Old GST Rate	New GST Rate	Remark
6	Service of third party insurance of "goods carriage"	6%	2.5%	GST rate reduced
7	Job-Work <ul style="list-style-type: none"> <li>goods falling under Chapter 30 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);</li> <li>Hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) - (other than leather goods or foot wear)</li> <li>bricks falling under Chapters 68 or 69 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which attract central tax @ 2.5%</li> </ul>	6/9%	2.5%	GST rate reduced
8	Umbrella	6%	2.5%	GST rate reduced
9	Services by way of Job-work (Ordinary Rate)	6%	9%	GST rate reduced



# Tax Rate Services – Major Changes

	Description of Supply	Old GST Rate	New GST Rate	Remark
10	Beauty and physical well-being services falling under Group 99972.	9%	2.5% without ITC	Reduction in Rates
11	Services by way of treatment of effluents by a Common Effluent Treatment Plant	6%	2.5%	Reduction in Rates
12	Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishmen	6%	2.5%	Reduction in Rates
13	(iiia) Services by way of admission to (a) casinos or race clubs or any place having casinos or race clubs or (b) sporting events like Indian Premier League. 4 [Explanation.—Nothing contained in clause (b) of this item shall apply to a 'recognised sporting event'.]	14%	20%	Increase in GST Rate
14	(iv) Services provided by a race club by way of 1 [licensing a] bookmaker in such club.	14%	20%	Increase in GST Rate

# Exempt Services

“(zga) ‘health insurance business’ means the effecting of contracts which provide for sickness benefits or medical, surgical or hospital expense benefits, whether in-patient or out-patient, **travel cover and personal accident cover**

	Description of Supply	Old GST Rate	New GST Rate	Remark
1	<p>Services of life insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2]</p> <p>Explanation.—For the removal of doubts, it is hereby clarified that: (a) This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual. (b) For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.</p>	18%	Nil	Exemption
2	<p>Services of health insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2]</p> <p>Explanation: For the removal of doubts, it is hereby clarified that: (a) This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual. (b) For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.</p>	18%	Nil	Exemption
3	Reinsurance of the insurance services specified in serial numbers 36C or 36D.	18%	Nil	Exemption

# Procedural Amendment

- ▶ Proposal to grant of 90% provisional refunds arising out of Inverted Duty structure on the basis of data analysis and risk evaluation done by the system, as in the case of risk based provisional refunds on account of zero-rated supplies
- ▶ Post supply credit notes will be permitted. [ Section 15(3)(b) amendment ]
- ▶ Proposed Amendment to Section 13(8) of the IGST Act – intermediary services.
- ▶ Introduction of Simplified Registration Scheme for small suppliers supplying through electronic commerce operators – supplying in multiple States.
- ▶ Simplified GST Registration Scheme for Small and Low-Risk Businesses – Notification No.18/2025-CT dated.31-10-2025 – Incorporation of Rule 9A & 14A
  - ▶ Registration to be granted within 3 working days
  - ▶ Monthly total tax liability does not exceed 2,50,000 per month
  - ▶ Only single GST registration in a State.
  - ▶ Provisions for withdrawal of option.