

GST Rate Chart (Post Reform - Effective 22 September 2025)

This chart provides the latest GST rates as per the 2025 reforms. It compares the previous GST rates with the newly revised rates effective from 22 September 2025.

Category	Previous Rate	New Rate (2025)
Fresh food (vegetables, milk, fruits)	Exempt	0%
Life-saving medicines (36 types)	5% / 12%	0%
Other medicines	12%	5%
Packaged food (paneer, butter, cheese, pasta, chocolates)	12% / 18%	5%
Personal care (soap, toothpaste, shampoo)	18%	5%
Telecom & DTH bills	18%	5%
Professional services (CA, Legal, Tax, Consultancy)	18%	18%
Education & Healthcare services	Exempt	Exempt
Life & Health Insurance	18%	Exempt
Banking, Finance, IT Services	18%	18%
Small cars, Two-wheelers ($\leq 350\text{cc}$)	28%	18%
Appliances (AC, fridge, TV, washing machine)	28%	18%
Tractors ($< 1800\text{cc}$), Buses, Commercial vehicles	12% / 28%	18%
Apparel above ₹2,500	12%	18%
Cigarettes, gutkha, tobacco products	28%	40%
Pan masala	28%	40%
Aerated/fizzy drinks	28%	40%
Luxury cars, SUVs, premium bikes	28%	40%
Alcohol (outside GST)	State Excise	State Excise

Note: This chart is prepared for reference purposes. Please cross-check with official CBIC notifications for HSN-wise applicability.