

भारत सरकार  
**GOVERNMENT OF INDIA**  
 आयुक्त का कार्यालय, केन्द्रीय माल एवं सेवा कर एवं उत्पाद शुल्क, जमशेदपुर  
**OFFICE OF THE COMMISSIONER OF CGST & CENTRAL EXCISE, JAMSHEDPUR**  
 आउटरसर्किलरोड, बिष्टुपुर, जमशेदपुर  
**OUTER CIRCLE ROAD, BISTUPUR, JAMSHEDPUR**  
 दूरभाषसं – 0657-2321598 ई-मेल : [commr-cexjmsdpr@nic.in](mailto:commr-cexjmsdpr@nic.in)



**TRADE NOTICE NO. 02/2025-26**

DATED: २२ .01.2026

[Authority: Notification No. 03/2025-Compensation Cess (Rate) dated 31.12.2025]

**Subject:- Notification No. 03/2025- Compensation Cess (Rate) –reg.**

Attention of the Trade, Industry and Public are invited towards Notification No. 03/2025- Compensation Cess (Rate) dated 31.12.2025 issued vide F. No. CBIC-190349/75/2025-TRU by the Under Secretary, Ministry of Finance, Department of Revenue, New Delhi.

1. G.S.R....(E).-In exercise of the powers conferred by sub-section (2) of section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Central Government, 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. 1/2017- Compensation Cess (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 720(E), dated the 28th June, 2017, namely :-

In the said notification, in the SCHEDULE, —

- (i) against S. No. 1, for the entry in column (4), the entry “Nil” shall be substituted;
- (ii) against S. No. 1A, for the entry in column (4), the entry “Nil” shall be substituted;
- (iii) against S. No. 5, for the entry in column (4), the entry “Nil” shall be substituted;
- (iv) against S. No. 5A, for the entry in column (4), the entry “Nil” shall be substituted;
- (v) against S. No. 6, for the entry in column (4), the entry “Nil” shall be substituted;
- (vi) against S. No. 6A, for the entry in column (4), the entry “Nil” shall be substituted;
- (vii) against S. No. 7, for the entry in column (4), the entry “Nil” shall be substituted;
- (viii) against S. No. 7A, for the entry in column (4), the entry “Nil” shall be substituted;
- (ix) against S. No. 8, for the entry in column (4), the entry “Nil” shall be substituted;
- (x) against S. No. 9, for the entries in column (4), the entry “Nil” shall be substituted;
- (xi) against S. No. 10, for the entries in column (4), the entry “Nil” shall be substituted;
- (xii) against S. No. 11, for the entries in column (4), the entry “Nil” shall be substituted;
- (xiii) against S. No. 12, for the entries in column (4), the entry “Nil” shall be substituted;
- (xiv) against S. No. 13, for the entries in column (4), the entry “Nil” shall be substituted;
- (xv) against S. No. 14, for the entries in column (4), the entry “Nil” shall be substituted;
- (xvi) against S. No. 15, for the entries in column (4), the entry “Nil” shall be substituted;
- (xvii) against S. No. 16, for the entries in column (4), the entry “Nil” shall be substituted;
- (xviii) against S. No. 17, for the entries in column (4), the entry “Nil” shall be substituted;
- (xix) against S. No. 18, for the entries in column (4), the entry “Nil” shall be substituted;
- (xx) against S. No. 19, for the entries in column (4), the entry “Nil” shall be substituted;
- (xxi) against S. No. 19A, for the entries in column (4), the entry “Nil” shall be substituted;
- (xxii) against S. No. 20, for the entries in column (4), the entry “Nil” shall be substituted;
- (xxiii) against S. No. 20A, for the entries in column (4), the entry “Nil” shall be substituted;
- (xxiv) against S. No. 21, for the entries in column (4), the entry “Nil” shall be substituted;
- (xxv) against S. No. 21A, for the entries in column (4), the entry “Nil” shall be substituted;
- (xxvi) against S. No. 22, for the entries in column (4), the entry “Nil” shall be substituted;

- (xxvii) against S. No. 22A, for the entries in column (4), the entry “Nil” shall be substituted;
- (xxviii) against S. No. 23, for the entries in column (4), the entry “Nil” shall be substituted;
- (xxix) against S. No. 23A, for the entries in column (4), the entry “Nil” shall be substituted;
- (xxx) against S. No. 24, for the entries in column (4), the entry “Nil” shall be substituted;
- (xxxi) against S. No. 24A, for the entries in column (4), the entry “Nil” shall be substituted;
- (xxxii) against S. No. 24B, for the entries in column (4), the entry “Nil” shall be substituted;
- (xxxiii) against S. No. 24C, for the entries in column (4), the entry “Nil” shall be substituted;
- (xxxiv) against S. No. 25, for the entries in column (4), the entry “Nil” shall be substituted;
- (xxxv) against S. No. 26, for the entries in column (4), the entry “Nil” shall be substituted;
- (xxxvi) against S. No. 26A, for the entries in column (4), the entry “Nil” shall be substituted;
- (xxxvii) against S. No. 27, for the entries in column (4), the entry “Nil” shall be substituted;
- (xxxviii) against S. No. 27A, for the entries in column (4), the entry “Nil” shall be substituted;
- (xxxix) against S. No. 28, for the entries in column (4), the entry “Nil” shall be substituted;
- (xl) against S. No. 28A, for the entries in column (4), the entry “Nil” shall be substituted;
- (xli) against S. No. 29, for the entries in column (4), the entry “Nil” shall be substituted;
- (xlii) against S. No. 29A, for the entries in column (4), the entry “Nil” shall be substituted;
- (xliii) against S. No. 30, for the entries in column (4), the entry “Nil” shall be substituted;
- (xliv) against S. No. 30A, for the entries in column (4), the entry “Nil” shall be substituted;
- (xlv) against S. No. 31, for the entries in column (4), the entry “Nil” shall be substituted;
- (xlvi) against S. No. 31A, for the entries in column (4), the entry “Nil” shall be substituted;
- (xlvii) against S. No. 32, for the entries in column (4), the entry “Nil” shall be substituted;
- (xlviii) against S. No. 32A, for the entries in column (4), the entry “Nil” shall be substituted;
- (xlxi) against S. No. 33, for the entries in column (4), the entry “Nil” shall be substituted;
- (l) against S. No. 33A, for the entries in column (4), the entry “Nil” shall be substituted;
- (li) against S. No. 34, for the entries in column (4), the entry “Nil” shall be substituted;
- (lii) against S. No. 34A, for the entries in column (4), the entry “Nil” shall be substituted;
- (liii) against S. No. 35, for the entries in column (4), the entry “Nil” shall be substituted;
- (liv) against S. No. 35A, for the entries in column (4), the entry “Nil” shall be substituted;
- (lv) against S. No. 36, for the entries in column (4), the entry “Nil” shall be substituted;
- (lvi) against S. No. 36A, for the entries in column (4), the entry “Nil” shall be substituted;
- (lvii) against S. No. 36B, for the entries in column (4), the entry “Nil” shall be substituted;
- (lviii) against S. No. 36C, for the entries in column (4), the entry “Nil” shall be substituted;
- (lix) against S. No. 36D, for the entries in column (4), the entry “Nil” shall be substituted;
- (lx) against S. No. 36E, for the entries in column (4), the entry “Nil” shall be substituted;
- (lx) against S. No. 37, for the entries in column (4), the entry “Nil” shall be substituted;
- (lx) against S. No. 38, for the entries in column (4), the entry “Nil” shall be substituted.

2. This notification shall come into force 1st day of February, 2026.

Note: -The principal notification No.1/2017-Compensation Cess (Rate), dated the 28th day of June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 720(E), dated the 28th day of June, 2017, and was last amended vide notification No. 2/2025-Compensation Cess (Rate), dated the 17th September, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 659(E), dated the 17th September, 2025.

This trade notice is issued to publicize the contents of this Notification.

*Deputy  
21/1/2026*  
(ब्रिनोद कुमार गुप्ता)  
आयुक्त

Copy to:-

- 1. The Joint Commissioner, CCO, CGST & CX, Ranchi Zone, Patna.
- 2. The Assistant Commissioner, CGST & CX, Division -I/II/III/IV/V, Jamshedpur.
- 3. The Assistant Commissioner, CCO, CGST & CX, Ranchi Zone, Patna with a request to upload the same on Zonal website.
- 4. Notice Board.