

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
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TRADE NOTICE NO. 03/2025-26

DATED: 28.01.2026

[Authority: Notification No. 19/2025-Central Tax (Rate) dated 31.12.2025]

Subject:- Notification No. 19/2025- Central Tax (Rate) -reg.

Attention of the Trade, Industry and Public are invited towards Notification No. 19/2025-Central Tax (Rate) dated 31.12.2025 issued F. No. CBIC-190349/73/2025-TRU by the Under Secretary, Ministry of Finance, Department of Revenue, New Delhi.

G.S.R.(E).- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 9/2025- Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 641(E), dated the 17th September, 2025, namely:-

In the said notification, - (a) in the Schedule II – 9%, after S. No. 4 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“4A.	2403 19 21, 2403 19 29	Biris;”
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(b) in the Schedule III – 20%, after S. No. 13 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“14.	2106 90 20	Pan masala;
15.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves];
16.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes;
17.	2403(others than 2403 19 21, 2403 19 29)	Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences [other than biris];
18.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion

19.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion;"
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(c) the Schedule VII – 14%, and the entries relating thereto shall be omitted.

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

Note: The principal notification No. 9/2025- Central Tax (Rate), dated the 17th September, 2025, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 641(E), dated the 17th September, 2025.

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

*10050 2371
21/1/2026*
(बिनोद कुमार गुप्ता)
आयुक्त

C.No. V(II)01-Tech/TN/JSR/2020/ *392-393 400-407* Dated: *22.01.2026*

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.