TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUBSECTION (i)]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Revenue)

Notification No. 02/2025-Compensation Cess (Rate)

New Delhi, the 17th September, 2025

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. 2, for the entry in column (4), the entry “Nil” shall be substituted;
ii. against S. No. 3, for the entry in column (4), the entry “Nil” shall be substituted;
iii. against S. No. 4, for the entry in column (4), the entry “Nil” shall be substituted;
iv. against S. No. 4A, for the entry in column (4), the entry “Nil” shall be substituted;
v. against S. No. 4B, for the entry in column (4), the entry “Nil” shall be substituted;
vi. against S. No. 39, for the entry in column (4), the entry “Nil” shall be substituted;
vii. against S. No. 40, for the entry in column (4), the entry “Nil” shall be substituted;
viii. against S. No. 41, for the entry in column (4), the entry “Nil” shall be substituted;
ix. against S. No. 42, for the entry in column (4), the entry “Nil” shall be substituted;
x. against S. No. 47, for the entries in column (4), the entry “Nil” shall be substituted;
xi. against S. No. 48, for the entries in column (4), the entry “Nil” shall be substituted;
xii. against S. No. 50, for the entries in column (4), the entry “Nil” shall be substituted;
xiii. against S. No. 51, for the entries in column (4), the entry “Nil” shall be substituted;
xiv. against S. No. 52, for the entries in column (4), the entry “Nil” shall be substituted;
xv. against S. No. 52A, for the entries in column (4), the entry “Nil” shall be substituted;
xvi. against S. No. 52B, for the entries in column (4), the entry “Nil” shall be substituted;
xvii. against S. No. 53, for the entries in column (4), the entry “Nil” shall be substituted;
xviii. against S. No. 54, for the entries in column (4), the entry “Nil” shall be substituted;
xix. against S. No. 55, for the entries in column (4), the entry “Nil” shall be substituted.

2. This notification shall come into force on 22nd day of September, 2025.

[F. No. 190341/188/2025-TRU]

(Dheeraj Sharma)

Under Secretary

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. 3/2023-Compensation Cess (Rate), dated the 26th July, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), *vide* number G.S.R. 553(E), dated the 26th July, 2023.