



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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 19/2025- Union Territory Tax (Rate)

New Delhi, the 31st December, 2025

G.S.R.(E).- In exercise of the powers conferred by sub-section (1) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) 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- Union Territory Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 646(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: -

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|------|------------------------|---------|
| “4A. | 2403 19 21, 2403 19 29 | Biris;” |
|------|------------------------|---------|

- (b) in the Schedule III – 20%, after S. No. 13 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

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| “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 (other 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 on the 1st day of February, 2026.

[F. No. CBIC-190349/73/2025-TRU]

(Dheeraj Sharma)

Under Secretary

Note: The principal notification No. 9/2025- Union Territory 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. 646(E), dated the 17th September, 2025.