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NEW DELHI, WEDNESDAY, DECEMBER 31, 2025/PAUSAH 10, 1947

वित्त मंत्रालय

(राजस्व विभाग)

अधिसूचना

नई दिल्ली, 31 दिसम्बर, 2025

सं. 03/2025-प्रतिकर उपकर (दर)

सा.का.नि. 945(अ).— माल और सेवा कर (राज्यों को प्रतिकर) अधिनियम, 2017 (2017 का 15) की धारा 8 की उप-धारा (2) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, केंद्रीय सरकार, परिषद् की सिफारिशों के आधार पर, एतद्वारा भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्या 1/2017- प्रतिकर उपकर (दर), दिनांक 28 जून, 2017, जिसे भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. संख्या 720(अ), दिनांक 28 जून, 2017 के तहत प्रकाशित किया गया था, में निम्नलिखित संशोधन करती है, अर्थात् :-

उक्त अधिसूचना में, अनुसूची में, —

- i. क्रम सं. 1 के सामने, कॉलम (4) में प्रविष्टि के स्थान पर प्रविष्टि "शून्य" प्रतिस्थापित की जाएगी;
- ii. क्रम सं. 1क के सामने, कॉलम (4) में प्रविष्टि के स्थान पर प्रविष्टि "शून्य" प्रतिस्थापित की जाएगी;
- iii. क्रम सं. 5 के सामने, कॉलम (4) में प्रविष्टि के स्थान पर प्रविष्टि "शून्य" प्रतिस्थापित की जाएगी;
- iv. क्रम सं. 5क के सामने, कॉलम (4) में प्रविष्टि के स्थान पर प्रविष्टि "शून्य" प्रतिस्थापित की जाएगी;

૨. વહાયાવું કાં પાસ્યા, ૨૦૨૦ રાત્રૂં હાનિઃ

[का. स. साबाजाइसा-190349/75/2025-टाइरथू]

धारज शमा, अवर सचिव

टिप्पणी: - मूल अधिसूचना संख्या 1/2017- प्रतिकर उपकर (दर), दिनांक 28 जून, 2017, को भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. संख्या 720(अ), दिनांक 28 जून, 2017 के तहत प्रकाशित किया गया था, और अंतिम बार अधिसूचना संख्या 2/2025- प्रतिकर उपकर (दर), दिनांक 17 सितंबर, 2025 द्वारा संशोधित किया गया था, जिसे भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. संख्या 659(अ), दिनांक 17 सितंबर, 2025 के तहत प्रकाशित किया गया था।

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 31st December, 2025

No. 03/2025-Compensation Cess (Rate)

G.S.R. 945(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;
- xlix. 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;
- lxi. against S. No. 37, for the entries in column (4), the entry “Nil” shall be substituted;
- lxii. against S. No. 38, for the entries in column (4), the entry “Nil” shall be substituted.

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

[F. No. CBIC-190349/75/2025-TRU]

DHEERAJ SHARMA, Under Secy.

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.