

Nava Raipur Atal Nagar, the 17th September 2025

NOTIFICATION
No. 09/2025-State Tax (Rate)

F.N. BULF/541/2025-COMTAX SECTION (61).—In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017), and in supersession of the notification No. 1/2017-State Tax (Rate), No. F-10-41/2017/CT/V(69), Chhattisgarh Commercial Tax Department, dated the 28th June, 2017, published in the Gazette (Extraordinary) of Chhattisgarh, No. 252, dated the 29th June, 2017, except as respects things done or omitted to be done before such supersession, the State Government, on the recommendations of the Council, hereby notifies the rate of state tax of-

- (i) 2.5 per cent. in respect of goods specified in Schedule I;
- (ii) 9 per cent. in respect of goods specified in Schedule II;
- (iii) 20 per cent. in respect of goods specified in Schedule III;
- (iv) 1.5 per cent. in respect of goods specified in Schedule IV;
- (v) 0.125 per cent. in respect of goods specified in Schedule V;
- (vi) 0.75 per cent. in respect of goods specified in Schedule VI, and
- (vii) 14 per cent. in respect of goods specified in Schedule VII,

appended to this notification (hereinafter referred to as the said Schedules), that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedules, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedules.

Schedule I – 2.5%

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description of goods
(1)	(2)	(3)
1.	0101 21 00, 0101 29	Live horses
2.	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods, other than fresh or chilled, pre-packaged and labelled
3.	0303, 0304, 0305, 0306, 0307, 0308, 0309	All goods, other than fresh or chilled, pre-packaged and labelled
4.	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter, including condensed milk
5.	0403	Yoghurt; Cream, kefir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa; Pre-packaged and labelled Curd, Lassi and Butter milk
6.	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products