NOTIFICATION NO. 10/2025-UNION TERRITORY RATE, DATED 17-9-2025 [UPDATED]

[As amended by Notification No. 3/2026-Union Territory Tax (Rate), dated 27-10-2026]
[As amended by corrigendum dated, 18-9-2025]

G.S.R…-(E). - In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 2/2017-Union Territory Tax (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. 711(E), dated the 28th June, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods, the description of which is specified in column (3) of the Schedule below, 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 Schedule, from the whole of Union territory tax as leviable thereon under section 7 of the Union Territory Good and Services Tax Act, 2017 (14 of 2017).

SCHEDULE

[See Schedule given in Notification No. 10/2025- Central Tax (Rate), dated 17-9-2025]

Explanation.- For the purposes of this Schedule,-

(a) the expressions, -

(i) “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package;

(ii) “pre-packaged and labelled” means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are “pre-packed” as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder;

(iii) “tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(iv) “Government entity” shall mean an authority or a board or any other body including a society, trust, corporation, which is-

(a) set up by an Act of Parliament or State Legislature; or

(b) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority;

(b) the rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far

as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 22nd day of September, 2025.

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

(Dheeraj Sharma)

Under Secretary to the Government of India

Annexure-I

[See S. No. 113 of the Schedule]

List of drugs or medicines	
1.	Gene Therapy
2.	Agalsidase Beta
3.	Imiglucerase
4.	Eptacog alfa activated recombinant coagulation factor VIIa
5.	Onasemnogene abeparvovec
6.	Asciminib
7.	Mepolizumab
8.	Pegylated Liposomal Irinotecan
9.	Daratumumab
10.	Daratumumab subcutaneous

11.	Teclistamab
12.	Amivantamab
13.	Alectinib
14.	Risdiplam
15.	Obinutuzumab
16.	Polatuzumab vedotin
17.	Entrectinib
18.	Atezolizumab
19.	Spesolimab
20.	Velaglucerase Alpha
21.	Agalsidase Alfa
22.	Rurioctocog Alpha Pegol
23.	Idursulphatase
24.	Alglucosidase Alfa
25.	Laronidase
26.	Olipudase Alfa
27.	Tepotinib
28.	Avelumab
29.	Emicizumab
30.	Belumosudil

31.	Miglustat
32.	Velmanase Alfa
33.	Alirocumab
34.	Evolocumab
35.	Cystamine Bitartrate
36.	CI-Inhibitor injection
37.	Inclisiran

Annexure-II

[See S. No. 161 of the Schedule]

List of indigenous handmade musical instruments	
1.	Bulbul Tarang
2.	Dotar, Dotora, or Dotara
3.	Ektara
4.	Getchu Vadyam or Jhallari
5.	Gopichand or Gopiyantra or Khamak
6.	Gottuvadhyam or Chitravina
7.	Katho
8.	Sarod
9.	Sitar
10.	Surbahar
11.	Surshringar

12.	Swarabat
13.	Swarmandal
14.	Tambura
15.	Tumbi
16.	Tuntuna
17.	Magadi Veena
18.	Hansaveena
19.	Mohan Veena
20.	Nakula Veena
21.	Nanduni
22.	Rudra Veena
23.	Saraswati Veena
24.	Vichitra Veena
25.	Yazh
26.	Ranjan Veena
27.	Triveni Veena
28.	Chikara
29.	Dilruba
30.	Ektara violin
31.	Esraj

32.	Kamaicha
33.	Mayuri Vina or Taus
34.	Onavillu
35.	Behala (violin type)
36.	Pena or Bana
37.	Pulluvan veena - one stringed violin
38.	Ravanahatha
39.	Folk sarangi
40.	Classical sarangi
41.	Sarinda
42.	Tar shehnai
43.	Gethu or Jhallari
44.	Gubguba or Jamuku - Percussion string instrument
45.	Pulluvan kutam
46.	Santoor - Hammered chord box
47.	Pepa
48.	Pungi or Been
49.	Indian Harmonium: Double reed
50.	Kuzhal
51.	Nadaswaram

52.	Shehnai
53.	Sundari
54.	Tangmuri
55.	Alghoza - double flute
56.	Bansuri
57.	Venu (Carnatic flute) Pullanguzhal
58.	Mashak
59.	Titti
60.	Sruti upanga
61.	Gogona
62.	Morsing
63.	Shruti box
64.	Harmonium (hand-pumped)
65.	Ekkalam
66.	Karnal
67.	Ramsinga
68.	Kahal
69.	Nagphani
70.	Turi
71.	Dhad

72.	Damru
73.	Dimadi
74.	Dhol
75.	Dholak
76.	Dholki
77.	Duggi
78.	Ghat singhari or gada singari
79.	Ghumot
80.	Gummeta
81.	Kanjira
82.	Khol
83.	Kinpar and Dhopar (tribal drums)
84.	Maddale
85.	Maram
86.	Mizhavu
87.	Mridangam
88.	Pakhavaj
89.	Pakhavaj jori - Sikh instrument similar to tabla
90.	Panchamukha vadyam
91.	Pung

92.	Shuddha madalam or Maddalam
93.	Tabala/tabl/chameli - goblet drum
94.	Tabla
95.	Tabla tarang - set of tablas
96.	Tamte
97.	Thanthi Panai
98.	Thimila
99.	Tumbak, tumbaknari, tumbaknaer
100.	Daff, duff, daf or duf Dimdi or dimri - small frame drum without jingles
101.	Kanjira - small frame drum with one jingle
102.	Kansi - small without jingles
103.	Patayani thappu - medium frame drum played with hands
104.	Chenda
105.	Dollu
106.	Dhak
107.	Dhol
108.	Dholi
109.	Idakka
110.	Thavil
111.	Udukai

112.	Chande
113.	Nagara - pair of kettledrums
114.	Pambai - unit of two cylindrical drums
115.	Parai thappu, halgi - frame drum played with two sticks
116.	Sambal
117.	Stick daff or stick duff - daff in a stand played with sticks
118.	Tamak
119.	Tasha - type of kettledrum
120.	Urumee
121.	JaltarangChimpta - fire tong with brass jingles
122.	Chengila - metal disc
123.	Elathalam
124.	Geger - brass vessel
125.	Ghatam and Matkam (Earthenware pot drum)
126.	Ghungroo
127.	Khartal or Chiplya
128.	Manjeera or jhanj or taal
129.	Nut - clay pot
130.	Sankarjang - lithophone
131.	Thali - metal plate

132.	Thattukazhi mannai
133.	Kanch tarang, a type of glass harp
134.	Kashtha tarang, a type of xylophone.