



INDIAN MEDICAL ASSOCIATION GOES ECOFRIENDLY IMAGE ADMINISTRATIVE OFFICE

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ADM 0436

IMAGE COMMON BIOMEDICAL WASTE TREATMENT FACILITY - CBWTF

(Manthuruthy, Kanjikode West, Palakkad - 678623)

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Ref: IMAGE/Adm/Sec/12817/25-26

Date: October 04, 2025

To All the Affiliated Healthcare Facilities [HCFs]

Subject: Revision of GST rate from 12% to 5% with effect from 22.09.2025 and Generation of Invoice for September 2025.

Reference: 56th Meeting of the GST Council dated 03.09.2025

Dear Sir/Madam,

Greetings from IMAGE [IMA Goes Eco friendly]

This is to inform you about an important update concerning the generation of invoices for the month of **September 2025**, in light of recent changes announced by the GST Council.

As per the **56th GST Council recommendations**, the **GST rate on services related to the collection, treatment, and disposal of biomedical waste** has been revised from **12% to 5%**, with effect from **22 September 2025**.

Since biomedical waste disposal is classified as a continuous supply of service, and the September billing period spans the date of this rate change, we will be **splitting the invoice pro-rata** based on the number of service days, as follows:

- **01 September 2025 to 21 September 2025** → GST applicable at **12%**
- **22 September 2025 to 30 September 2025** → GST applicable at **5%**

This method ensures compliance with GST provisions and accurately reflects the applicable tax rate for the respective service periods.

We request your attention to this matter and your cooperation in ensuring smooth processing of the upcoming invoice.

Thank you for your continued partnership.

Yours sincerely

Dr. Krishnakumar P.V
Secretary IMAGE IMA



Forever Yours

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The Panacea for all Biomedical Waste