

**GOVERNMENT OF INDIA
MINISTRY OF CONSUMER AFFAIRS
FOOD AND PUBLIC DISTRIBUTION
DEPARTMENT OF CONSUMER AFFAIRS
LEGAL METROLOGY DIVISION**

WM-10(14)/2020

New Delhi: 01.04.2020

**To,
The Controllers of Legal Metrology,
All States/UTs**

Subject: Impact of GST on unsold stock of pre-packaged commodities -reg.

The undersigned is directed to refer to the above mentioned subject and to state that in exercise of the powers conferred by rule 33(1) of the Legal Metrology (Packaged Commodities) Rules, 2011, the Central Government hereby permits the manufacturers or packers or importers of pre-packaged commodities to declare the revised retail sale price (MRP) on the unsold stock manufactured/ packed/ imported prior to revision of GST, after inclusion of the increased amount of tax due to GST, if any, in addition to the existing retail sale price (MRP) upto 30th September, 2020 or till such date the stock is exhausted, whichever is earlier. Declaration of the changed retail sale price (MRP) shall be made by way of stamping or putting sticker or online printing, as the case may be, after complying with the following conditions:

- (i) The difference between the retail sale price originally printed on the package and the revised price shall not, in any case, be higher than the extent of increase in the tax if any, or in the case of imposition of fresh tax, such fresh tax, on account of implementation of GST Act and Rules.
- (ii) The original MRP shall continue to be displayed and the revised price shall not overwrite on it.
- (iii) Manufacturers or packers or importers shall make atleast two advertisements in one or more newspapers in this regard and also by circulation of notices to the

dealers and to the Director of Legal Metrology in the Central Government and Controllers of Legal Metrology in the States and Union Territories, indicating the change in the price of such packages.

2. It is also clarified that any packaging material or wrapper which could not be exhausted by the manufacturer or packer or importer prior to revision of GST, may be used for packing of material upto 30th September, 2020 or till such date the packing material or wrapper is exhausted, whichever is earlier after making corrections required in retail sale price (MRP) on account of implementation of G.S.T. by way of stamping or putting sticker or online printing, as the case may be.

(B. N. Dixit)

Director of Legal Metrology

Tel: 011-23389489/ Fax.-011-23385322

Email: dirwm-ca@nic.in