WM-10(31)/2017
Government of India
Ministry of Consumer Affairs, Food and Public Distribution
Department of Consumer Affairs
Legal Metrology Division

Krisi Bhawan, New Delhi
Dated: .............. 7.2017

To,

The Controllers of Legal Metrology,
All States/ UTs

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

Sir,

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 changed retail sale price (MRP) on the unsold stock manufactured/ packed/ imported prior to 1st July, 2017 after inclusion of the increased amount of tax due to GST if any, in addition to the existing retail sale price (MRP), for three months w.e.f. 1st July 2017 to 30th September, 2017. 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 at least 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. Further, it is clarified that under sub-rule (3) of rule 6 of the Legal Metrology (Packaged
Commodities) Rules, 2011 "for reducing the Maximum Retail Price (MRP), a sticker with the
revised lower MRP (inclusive of all taxes) may be affixed and the same shall not cover the
MRP declaration made by the manufacturer or the packer or importer, as the case may be,
on the label of the package".

3. It is also clarified that any packaging material or wrapper which could not be
exhausted by the manufacturer or packer or importer prior to 1st July, 2017, may be used for
packing of material upto 30th September, 2017 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.

Yours faithfully

[B. N. Dixit]
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Copy to: All Industries/ Industry Associations/ Stake Holders