

Speed Post

I-10/14/2020-W&M Section
Government of India
Ministry of Consumer Affairs, Food and Public Distribution
Department of Consumer Affairs
Weights and Measures Unit

Krishi Bhawan, New Delhi-110001

Dated: 01.08.2022

To,

The Controller 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 revised retail sale price (MRP) on the unsold stock manufactured /packed / imported prior to revision of GST, after inclusion of the applicable/ increased amount of tax or after reducing the reduced amount of tax due to GST, if any, in addition to the existing retail sale price (MRP) upto 31st January, 2023 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. In the case of reduction of tax, the revised price shall not, in any case, be higher than the extent of price after reduction of tax, if any.
- (ii) The original MRP shall continue to be displayed and the revised price shall not overwrite on it.

(iii) Manufacturers or packer 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 31st January, 2023 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 GST by way of stamping or putting sticker or online printing as the case may be.

Yours faithfully



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Copy to: All industries/industry associations/Stake holders