



केंद्रीय सेवा एवं वस्तु कर तथा केंद्रीय उत्पाद शुल्क
नागपुर- १ प्रधान आयुक्तालय, पो.बॉ.सं. ८१, तेलंगखेड़ी रोड,
नागपुर - ४४०००१

OFFICE OF THE PRINCIPAL COMMISSIONER
GOOD AND SERVICES TAX, NAGPUR-I, GST BHAVAN,
P.O. BOX NO. 81, TELANGHEDI ROAD, CIVIL LINES,
NAGPUR- 440001



F. NO. IV(16)30-11/MISC/TECH/NGP-1/2024-25

NAGPUR DATED ०५.०४.२०२५

PUBLIC NOTICE

1. It has come to the notice of this office that a letter C. No. IV (16) 30-14/GST Cell/2017/NGP-I/8662 Nagpur dated issued from the Joint Commissioner Central Goods and Service Tax Nagpur-1 dated 13.10.2017, addressed to The Secretary, Rice Millers Association, Taluka-Mul, District-Chandrapur, is in circulation amongst the taxpayers within the jurisdiction of this office.

2. The letter is completely erroneous and inconsistent with the provisions prescribed in the notification No 2/2017-Central Tax (Rate) dated 28.06.2017 as amended by Notification No 28/2017 dated 22.09.2017. Accordingly, the association was explained the conditions that have to be followed for availing exemption from GST for supplies of rice in unit containers with unregistered brand names. The same has also been communicated to them vide letter F. NO. IV(16)30-11/MISC/TECH/NGP-1/2024-25 dated 14.02.2025.

3. The trade at large hereby informed that the letter dated 13.10.2017 is not a valid document for availing the exemption benefit under **Notification No 2/2017-Central Tax (Rate) dated 28.06.2017** as amended by **Notification No 28/2017 dated 22.09.2017** Central Tax, Accordingly the taxpayer involved in supply of Rice in unit containers with unregistered brand name, who wish to avail exemption from payment of GST the taxpayer has to follow the following conditions

(a) the person undertaking packing of such goods in unit containers which bears a brand name shall file an affidavit to that effect with the jurisdictional commissioner of Central tax that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a) of the said notification; and

(b) the person undertaking packing of such goods in unit containers which bear a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.

5. The provisions related to exemption from GST was also clarified by the GST council's press release issued on 20.07.2017. The press note itself is very clear and self-explanatory. The relevant extract of the press release is as under:

"Regarding aforesaid recommendations of the Council, these notifications, interalia, provide that 5% GST will apply if on brand name [as defined in the notification] an actionable claim or enforceable right in court of law is available. In this context, these notifications also provide that this 5% GST will, however, not apply if the person concerned voluntarily foregoes any actionable claim or enforceable right on such brand name, subject to the conditions that the supplier:

- a) files an affidavit to the effect that he is voluntarily foregoing his actionable claim or enforceable right on such brand name with the jurisdictional Commissioner of Central Tax or State Tax, or the jurisdictional officer of Union Territory Tax, as the case may be, and
- b) prints in indelible ink, both in English and local language on each such unit container, that in respect of brand name printed on the unit containers he has voluntarily foregone his actionable claim or enforceable right. "

This issues with the approval of the Principal Commissioner, Central GST and C. Ex, Nagpur-I.



(Mukul Patil)

Additional Commissioner
CGST & CEx, Nagpur-I