F. No. 129/Anti Profiteering/GSTC/2017-Pt-1 Office of the Goods & Services Tax Council

Tower-II, 5th Floor, Jeevan Bharti Building, New Delhi. Dated: 28th August, 2018.

OFFICE MEMORANDUM

Subject: Reference from Department of Consumer Affairs on taking Assistance of the State Legal Metrology Controllers to pass on the benefits of reduced GST to consumers-reg.

The undersigned is directed to forward the D.O No. WM-10(31)2017 dated 6.8.2018 from the Secretary, Department of Consumer Affairs, Govt. of India on the above subject. The Secretary, Department of Consumer Affairs in his D.O. Letter has informed that the State Legal Metrology Controllers have been requested to assist the GST officers at the State level to cross verify the revised sale price (MRP) of the pre-packaged commodities to ensure benefits of tax rate reduction and input tax credit etc under GST are passed on to the consumers.

2. A copy of the advisory issued in this regard is enclosed for information and necessary action.

3. This issues with the approval of the Joint Secretary, GST Council.

(Rahul Raja) Under Secretary, GST Council

Enclosures: As above

To:

Secretary (Finance)/ Commissioner (Commercial Tax) of State Govts/UTs.

Copy to: for information

Sh. B. N. Sharma, Chairman, National Anti-profiteering Authority

2 Sh. Dheeraj Rastogi, JS GST Council

Sh. G.D. Lohani, Joint Secretary, TRU-I, DoR

AVITASH K. SRIVASTAVA



सचिव भारत सरकार उपमोक्ता मामले विभाग Secretary Government of India Department of Consumer Affairs

Josefal Watch

6th August, 2018

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DO No.VVM-10(31)/2017

Dear Sig

You may please recall my earlier letter dated 5th January, 2018 (copy enclosed for ready reference) regarding the advisories issued by this Department to reduce the hardship of manufacturers/ packers/ importers for smooth implementation of GST. The manufacturers/ packers/ importers of pre-packaged commodities were permitted to declare the revised sale price (MRP) upto 31st March, 2018 in addition to the existing MRP on stocks manufactured/ packed/ imported prior to 1st July, 2017.

- 2. As the Government has further reduced the rates of GST on certain specified items w.e.f. 27th July, 2018, permission has been granted upto 31st December, 2018 to declare revised MRP by affixing additional sticker or by way of stamping or online printing on the pre-packaged commodities.
- 3. The State Legal Metrology Controllers have been requested to assist the GST officers at the State Level to cross verify to ensure benefits of tax rate reduction and input tax credit etc. under GST are passed on to the consumers. A copy of the advisory issued is enclosed herewith for kind information.
- 4. It is requested that the State GST officers may be informed that the assistance of the State Legal Metrology Controllers may be taken to ensure that the benefits of reduced GST are passed on to the consumers.

Yours sincerely,

(Avinash K. Srivastava)

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Shri Hasmukh Adhia Secretary, Department of Revenue Government of India, North Block, New Delhi