

GIB/MH/ADITYA BIRLA/23.03.18/AAR-141

Advance Ruling Category : Exemption

State : Maharashtra

Order No.: GIB/MH/ADITYA BIRLA/23.03.18/AAR-141

Name of Entry :

Aditya Birla Retail Ltd.

Date : 23-03-2018

Product/ Service Involve :

Brand Name

Breif Issue :

- a. Whether the subject goods, proposed to be sold under Stream 1, where the package of the subject goods would merely have a declaration mentioning the name and registered address of the Applicant as the manufacturer, as per the statutory requirement under Subject Statutory Provisions, can be considered as 'not bearing a brand name', and, accordingly eligible for exemption from GST in terms of relevant entries to Notification No. 2/2017 Central tax (Rate) dated 28th June 2017 ('CGST Notification'), and, the corresponding entries under Notification No. 2/2017-Intergrated tax (Rate) dated 28th June 2017 ('IGST Notification') and Notification No.2/2017-State Tax (Rate) dated 29th June 2017) [collectively referred to as 'the Exemption Notifications']?
- b. Whether the subject goods proposed to be sold under Stream 2, where the package of the subject goods would have a declaration mentioning the name and registered address of the manufacturer as per the statutory requirement under the Subject Statutory Provisions as also the declaration 'Marketed by- Aditya Birla Retail Limited' can be considered as 'not bearing a brand name', and, accordingly eligible for exemption in terms of relevant entries to the Exemption Notifications?
- c. Whether the declarations made on the package, by inter alia using common/generic terms viz. 'Value', 'Choice' and 'Superior', for the sole purpose of indicating the quality of the product so as to enable the customers to identify and buy products based on their requirements, budget and preferences can be construed to be a 'brand name' for the purpose of the Exemption Notifications?

Decision of Advance Ruling Authority :

The Questions are answered in negative.