

**GSTIndia.biz/MAHA/ADITYA/2018/07.08.2018/AAR-16**

**Appellate Advance Ruling Category :** Exemption

**State :** Maharashtra

**Order No.:** GSTIndia.biz/MAHA/ADITYA/2018/07.08.2018/AAR-16

**Name of Entry :**

M/s. Aditya Birla Retail Ltd.

**Date :** 07-08-2018

**Product/ Service Involve :**

Brand Name

**Breif Issue :**

Aggrieved by the impugned order, the Appellant has filed the present Appeal. Whereas, the ARA has, in terms of common finding set out in the impugned order, answered the Question 1 and Question 2 negatively, the Appellant is, owing to commercial and business exigencies, only raising issues pertaining to Question 1 and Question 3. However all the findings are disputed.

Ref. AAR Order No. GST-ARA-13/2017/B dtd. 23.03.2018

**Decision of Advance Ruling Authority :**

In respect of point

(i) of Prayer to the grounds of Appeal, the Appellate Authority did not find any infirmity with the ruling given by Authority for Advance Ruling in this behalf for Question No. 1 posed before them. In respect of point

(ii) of Prayer to the grounds of Appeal, the appellate authority held that the use or words 'VALUE', 'CHOICE' or 'SUPERIOR' on the proposed packing, without altering the surrounding environment to take advantage of brand 'MORE', would be construed as 'brand name' for the purpose of Exemption Notification.