

To,

1. The Principal Secretaries,
(I/c Legal Metrology)
All States/ UTs
2. The Controllers of Legal Metrology
All States/UTs

Subject: Permission to the manufacturers or packers or importers of pre-packaged commodities to declare the revised retail sale price (MRP) on the unsold stock – Change in GST rates of Goods & Services - reg.

Sir,

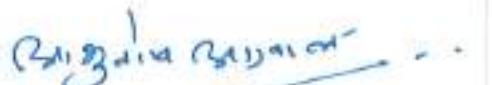
The undersigned is directed to refer to the above mentioned subject and to state that in exercise of the powers conferred by Rule 33 of the Legal Metrology (Packaged Commodities) Rules, 2011 the central government hereby permits the manufacturers or packers or importers of pre-packaged commodities to 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 change in GST, if any, in addition to the existing retail sale price (MRP) upto 31st December, 2025 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 original MRP shall continue to be displayed and the revised price shall not overwrite on it.
- (ii) 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.
- (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 December, 2025 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



(Ashutosh Agarwal)
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Copy to: All industries/ industry associations/ e-commerce entities/ Stake holders.