

MRP of Unsold Pre-packaged Commodities After Implementation of GST



MRP is retail sale price inclusive of all taxes. GST is included in MRP.

Change of MRP of unsold stock of pre-packaged commodities on account of implementation of GST is allowed now till 31st December, 2017.

However, the original MRP label shall continue to be displayed and the revised price shall not overwrite on it.

The benefit of lower GST must be passed on to the consumers. A separate sticker with the revised MRP shall be put in such cases.

In the event of increase in MRP on account of GST*, Manufacturers, Importers and Packers to make two advertisements in one or more newspapers and intimate to the Director Legal Metrology and Controllers of Legal Metrology. Declaration of changed MRP can be made by way of stamping, or putting sticker or online printing.

*Increase means effective increase in the Tax liability after factoring in and taking into consideration extra availability of input tax credit under GST (including deemed credit available to traders under proviso to subsection (3) of section 140 of the CGST Act, 2017).

Once the revised MRP (reduced or increased) has been fixed by the manufacturer/ packer/ importer, either the manufacturer/ packer/ importer or a wholesaler/ retailer shall display the MRP so fixed, on the product.

For more details, visit www.consumeraffairs.nic.in

For any queries/guidance contact:



**National Consumer Helpline No:
1800-11-4000 or 14404 (Toll Free)**



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