

# Aditya Birla Retail Limited

Authority for Advance Ruling — Maharashtra

**NO.GST-ARA-13/2017/B-16 Mumbai, dt. 23/3/2018**

Dated **23.03.2018**

## Q Questions Before the Authority

- 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 and corresponding entries under Notification No.2/2017-Intergrated tax (Rate) dated 28th June 2017 and Notification No.2/2017-State Tax (Rate) dated 29th June 2017?
- 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 and 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?
- Whether the declarations made on the package, by inter alia using common/generic terms viz. 'Value', 'Daily', 'Superior' and 'Choice', 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?

## F Facts

The applicant is engaged in the retail business and sells various food products under the 'More' brand. They sought an advance ruling on whether packaging that includes their name and address as the manufacturer or marketer, along with generic quality indicators like 'Value' or 'Choice', would qualify as 'not bearing a brand name' for the purpose of claiming GST exemptions on food items. The applicant proposed to remove registered trademarks from the packaging to comply with the exemption conditions.

## H Ruling

|                                                       |                                                    |                                          |
|-------------------------------------------------------|----------------------------------------------------|------------------------------------------|
| <b>Stream 1 packaging (Manufacturer name/address)</b> | <b>Answered in the negative.</b>                   | Considered to be bearing a brand name.   |
| <b>Stream 2 packaging (Marketer name/address)</b>     | <b>Answered in the negative.</b>                   | Considered to be bearing a brand name.   |
| <b>Generic terms (Value, Choice, etc.)</b>            | <b>The question cannot be raised in isolation.</b> | Refer to the answers for Stream 1 and 2. |

The Authority ruled against the applicant, concluding that the proposed packaging would still be considered as bearing a brand name. It held that the presence of the applicant's name and the 'More' brand identity, even

without registered trademarks, establishes a connection in the course of trade. Consequently, the goods are not eligible for the requested GST exemption.

## **R Reasoning**

The Authority relied on the definition of 'brand name' and 'registered brand name' under the Exemption Notifications, which includes any name or mark used to indicate a connection in the course of trade. It reasoned that the applicant's name and the 'More' brand are well-known to consumers, and their presence on the packaging creates a clear commercial identity. The Authority cited Supreme Court precedents, such as CCE v. Grasim Industries Ltd., to emphasize that the **primary test is whether an indication of connection is conveyed** in the course of trade. Therefore, even if the applicant removes registered trademarks, the use of their corporate name on the packaging is sufficient to disqualify the goods from the exemption.

## **P Provisions Relied On**

Section 96 of the Maharashtra Goods and Services Tax Act, 2017

Section 97 of the Central Goods and Services Tax Act, 2017

Notification No.2/2017-Central Tax (Rate) dated 28th June 2017

Notification No.2/2017-Integrated Tax (Rate) dated 28th June 2017

Notification No.2/2017-State Tax (Rate) dated 29th June 2017

Trade Marks Act, 1999

Legal Metrology (Packaged Commodity) Rules, 2011

## **! For the Practitioner**

This ruling clarifies that for GST exemption purposes, the **mere removal of registered trademarks is insufficient** if the packaging still displays a corporate name or brand identity that consumers associate with the supplier. Practitioners should advise clients that any name or mark serving as a commercial identifier will likely be treated as a 'brand name'. It does not decide the status of generic terms in isolation, as these are viewed in the context of the overall packaging.

### **Source**

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: [www.gstcouncil.gov.in](http://www.gstcouncil.gov.in) -> maharashtra gst-ara-13 2017 dt 23.3.18 abrl.pdf

Prepared 16-10-2026.

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