12019/20/2017-FPP Government of India Ministry of Chemicals & Fertilizers Department of Fertilizers

Shastri Bhawan, New Delhi Dated the 3rd July, 2017

To

All Chief Secretaries of States/Union Territories MD/CMDs of all Fertilizer Companies

Subject: Impact of GST on unsold stock of fertilizers - reg.

I am directed to refer to Fertilizer Association of India's letter dated 14th June, 2017 on the subject mentioned above and to state that the matter was taken up with Ministry of Consumer Affairs, Food and Public Distribution, Department of Consumer Affairs, Legal Metrology Division.

- 2. Department of Consumer Affairs, vide its letter No WM 10(31)/2017 dated 30th June, 2017 has communicated that in exercise of the powers conferred by rule 33 (1) of the Legal Metrology (Packaged Commodities) Rules, 2011, the Central Government hereby permits the manufacturers or packers or importers of fertilizers to declare the revised retail sale price (MRP) on the existing unsold stock after inclusion of the increased amount of tax due to GST if any, in addition to the existing retail sale price (MRP), for three months w.e.f. 1st July, 2017 to 30th September, 2017. Declaration of the revised 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 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.
 - (ii) The original MRP shall continue to remain displayed and the revised price shall not overwrite on it.
 - (iii) Manufacturers or packers 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 in the Central

Government and Controllers of Legal Metrology in the States and Union Territories, indicating the revised prices of such packages.

Yours sincerely,

(Prabhas Kumar Director (F

Phr. 23386398

Copy to:

- Director General,
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 New Delhi 110067
- ii. Director (Movement), DoF
- iii. Sr. Technical Director, NIC for uploading the letter on Departmental Website.
- iv. Additional Director Hindi Section, DoF for Hindi Translation.

(Prabhas Kuman) Director (F)

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