

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA

UNSTARRED QUESTION NO.2190

TO BE ANSWERED ON FRIDAY THE 28TH JULY, 2017
SHRAVANA 6, 1939 (SAKA)

GST ON BRANDED RICE

2190. PROF. PREM SINGH CHANDUMAJRA:

Will the Minister of FINANCE be please to state:

- (a) whether a branded rice selling company is exempted from paying Goods and Services Tax (GST);
- (b) if so, the details thereof and the reasons therefor; and
- (c) the reaction of the Government thereto?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI SANTOSH KUMAR GANGWAR)

(a), (b) and (c): Rice put up in unit container and bearing a registered brand name attracts 5% GST. For this purpose, registered brand name has been defined to mean brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999.

However, if the brand name or trade name is not registered under the Trade Marks Act, 1999 the GST rate is Nil.
