

**GOVERNMENT OF THE NCT OF DELHI
DEPARTMENT OF TRADE AND TAXES
(GST-POLICY BRANCH)**

VYAPAR BHAWAN: I.P.ESTATE: NEW DELHI-02

No. F.3 (66 /Policy-GST/2017/ 1163-67

Dated: 5-12-17

Circular no. 20 /2017-(GST)

Sub: Compliance of Notification no. 28/2017 State tax (Rate); Brand name regarding.

It is brought to the knowledge of all concerned that the Government of Delhi has issued the rate notifications no. 28/2017 dated 06.11.2017 read with notification no. 2/2017 dated 30.06.2017.

The aforesaid said notifications, among other things, provides that GST shall apply if on brand name, as defined in the notification, an actionable claim or enforceable right in court of law is available. The GST shall, however, not apply if the person concerned voluntarily foregoes any actionable claim or enforceable right on such brand name, subject to the following conditions specified in Annexure -1 of the notification:-

ANNEXURE-1

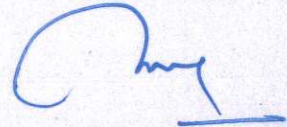
For foregoing an actionable claim or enforceable right on a brand name,-

(a) the person undertaking packing of such goods in unit containers which bears a brand name shall file an affidavit to that effect with the jurisdictional commissioner of State tax that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a) of the notification; and

(b) the person undertaking packing of such goods in unit containers which bear a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.

In pursuance of the above, if any concerned person(s)/supplier(s) reports compliance in terms of conditions (a) & (b) of Annexure-1 above, all the concerned officers of the Department are required to accept affidavits /compliances received, if any, in this regard.

This is for information and compliance for all concerned.




**(H. Rajesh Prasad)
Commissioner, State Tax (Delhi)**

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Copy forwarded for information and necessary action to:

- 1) All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan I.P.Estate, New Delhi-02.
- 2) All Assistant Commissioners/AVATOs Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
- 3) PS to the Commissioner, VAT Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P.Estate, New Delhi-02.
- 4) Guard File.
5. *The President STBA.*


Anil Kumar
Assistant Commissioner (Policy-II)