COMMISSIONER, CGST & CENTRAL EXCISE v. GODREJ TYSON FOODS LIMITED

Whether printing the manufacturer's name and address on packaging constitutes use of a "brand name" for exemption under Notification No. 02/2017-CT(Rate). Whether institutional supplies qualify as "pre-packaged and labelled" goods under Notificati

Date of Order: July 22, 2026
Case Law No: GIB-GSTAT-2026-86
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

BACKGROUND

The taxpayer supplied frozen poultry products to institutional consumers. During one period, the brand logos were removed from the packaging, while the corporate name and address continued to be printed to comply with statutory requirements under food-safety and legal-metrology laws. The taxpayer claimed exemption under Notification No. 02/2017-CT(Rate).

The adjudicating authority denied the exemption and confirmed tax, interest and penalty under Section 74(1). The First Appellate Authority subsequently set aside the demand, leading the Revenue to file the appeals before the Tribunal.

COURT OBSERVATION

The Tribunal held that printing the manufacturer's name and address pursuant to a statutory obligation for traceability and safety does not amount to affixing a brand name intended to establish a commercial connection. The goods did not bear the specific brand logos during the relevant period.

For the period after 18.07.2022, the Tribunal held that packages intended for institutional consumers do not qualify as "pre-packaged commodities meant for retail sale" under Rule 3 of the Legal Metrology (Packaged Commodities) Rules, 2011. It also held that merely mentioning a brand name on an invoice does not make the physical goods branded.

FINAL VERDICT

The Tribunal upheld the First Appellate Authority's order granting the exemption and held that the demand of tax, interest and penalty could not be sustained. The Revenue's appeals were dismissed.

CASE REFERRED BY COURT

RDB Textiles v. CCE — Supreme Court

Tarai Foods Ltd. v. CCE, Meerut — Supreme Court

Narasus Sarathy Enterprises Pvt. Ltd. v. AC, GST & CE, Salem — Madras High Court

CCE v. Grasim Industries Ltd. — Supreme Court

CCE v. Australian Foods India (P) Ltd. — Supreme Court

Sarvasidhi Agrotech Pvt. Ltd. — Tripura High Court