GSTAT

Division Bench Court No. Court I

APL/6/THN/2026

ASISH KUMAR PATI **............Appellant**

Versus

NON-EXECUTIVE DIRECTOR, GODREJ ONE 3RD FLOOR
GODREJ ONE EASTERN EXPRESS HIGHWAY MUMBAI
VIKHROLI EAST MHMSU 400079 GODREJ INDUSTRIES LTD
REGISTERED OFFICE, GODREJ FOODS LIMITED **............Respondent**

Counsel for Appellant
SHRI ASISH KUMAR PATI, ASSISTANT COMMISSIONER, AUTHORISED REPRESENTATIVE

Counsel for Respondent
SHRI RAJESH OSTWAL, MS. SHIWANI KAUSHIK, ADVOCATES

Hon'ble Shri Ramesh Nair, Member(Judicial)
Hon'ble Shri Prallhad S. Paranjape, Member (Technical)

Form GST APL-04A

[See rules 113(1) & 115]

Summary of the order and demand after issue of order by the GST Appellate Tribunal

whether remand order : No

Order reference no. : ZN670230726000003H **Date of order :** 22/07/2026

1.	GSTIN/Temporary ID/UIN - 27AADCG1614N1ZK	
2.	Appeal Case Reference no. - APL/6/THN/2026	Date - 09/02/2026
3.	Name of the appellant - ASISH KUMAR PATI , asish.pati@gov.in , 9437227179	
4.	Name of the respondant - 1. GODREJ FOODS LIMITED , jt.jagtap@godrejagrovet.com , 9820080120	

5.	Order appealed against - AD271024036210S	
	(5.1) Order Type - Demand Order	
	(5.2) Ref Number - ZD270226032745D	Date - 06/02/2026
6.	Personal Hearing - 22/07/2026 09/06/2026 27/04/2026	
7.	Status of Order under Appeal - Confirmed – Order under Appeal is confirmed	
8.	Order in brief - Impugned order is upheld and appeals are dismissed. NOTE: In Point. 10 of this summary, in col. of Issues as determined by Appellate/Revisional authority, the determination was auto fetched as wrongly stated by the appellant in APL-7, hence the same may be read as - Appeal was allowed in favor of taxpayer.	
	Summary of Order	
9.	If demand order then whether demand quantified: No	

10.	For Other orders and Demand orders which are not quantified:	
Issues as raised by proper officer	Issues as determined by Appellate/Revisional authority	Order by GST Appellate Tribunal
Short or non-payment of tax	Rejection of Exemption claim under Notification 02/2017-CT(R) dated 28.06.2017 and confirmed demand of Rs. 22677883 along with interest and penalty under section 74 of CGST Act, 2017.	The revenue appeal is dismissed.

Place :THANE

Signature

Date : 22.07.2026

THANE Shri Ramesh Nair

Designation : Member

Jurisdiction :Thane

ORDER

GOODS AND SERVICES TAX APPELLATE TRIBUNAL

THANE BENCH, MAHARASHTRA

Appeal Nos.: APL/4/THN/2026, APL/5/THN/2026 & APL/6/THN/2026

IN THE MATTER OF:

The Commissioner, CGST & Central Excise,

Raigad Commissionerate **... Appellant (Revenue)**

VERSUS

M/s. Godrej Tyson Foods Limited **... Respondent (Assessee)**

Order per: Shri Ramesh Nair, Judicial Member

1. **Question of Law Involved**

1.1 The present appeals are directed against the Order-in-Appeal No. DA/1084/RGD-APP/2024-25 dated 21.03.2025 passed by the Commissioner (Appeals), Raigad Commissionerate. Since the issue involved in all three appeals covering the Financial Years 2020-21, 2021-22, and 2022-23 is identical, they are taken up together for disposal by this common order.

1.2 The primary questions of law to be decided in these appeals are whether the printing of the manufacturer's corporate name and address on the packaging of unit containers to comply with statutory requirements under the Food Safety and Standards Act, 2006 and the Legal Metrology Act, 2009 constitutes the use of a "brand name", thereby denying the exemption under Sl. No. 9 of Notification No. 02/2017-CT(R) dated 28.06.2017. Further, whether bulk supplies to institutional consumers qualify as "pre-packaged and labelled" commodities under the amended Notification No. 7/2022-CT(R) dated 13.07.2022.

2. **Brief Facts of the Case**

2.1 The facts of the case are that the respondent, M/s. Godrej Tyson Foods Limited, is engaged in the supply of fresh and frozen poultry and ready-to-cook products. The respondent entered into a Supply Agreement dated 01.12.2020 with Yum Restaurants (India) Private Limited (YRIPL) for the supply of frozen chicken cuts to its franchisee, Sapphire Foods India Limited (SFIL), which operates quick service restaurants.

2.2 From 01.04.2020 to 04.01.2021, the respondent supplied the impugned goods in unit containers bearing the brand logos "Godrej Tyson" and "Godrej Real Good" and discharged GST at the rate of 5%.

2.3 For the period 05.01.2021 to 17.07.2022, the respondent removed the brand logos from the packaging for institutional supplies, retaining the corporate name and address as mandated by

FSSAI and Legal Metrology laws. Consequently, the respondent claimed a 'Nil' GST exemption under Sl. No. 9 of Notification No. 02/2017-CT(R).

2.4 From 18.07.2022 to 31.03.2023, following an amendment to the said notification via Notification No. 7/2022-CT(R), the respondent continued to claim the exemption on the premise that supplies to institutional consumers do not fall under the category of "pre-packaged and labelled" goods meant for retail sale.

2.5 A Show Cause Notice dated 15.02.2024 was issued, and the Adjudicating Authority passed an Order-in-Original dated 02.08.2024, denying the exemption and confirming a GST demand of Rs. 2,26,77,883/-, along with interest and an equivalent penalty under Section 74(1) of the CGST Act, 2017. Upon appeal by the respondent, the Appellate Authority vide the impugned Order-in-Appeal dated 21.03.2025 set aside the Order-in-Original and dropped the demand in its entirety.

3. **Grounds of Appeal**

3.1 The Revenue has filed the present appeals on the ground that the removal of the logo, while retaining the company name ("Godrej Tyson") and the surrounding packaging style, still provides recognition and establishes a brand connection with the customer.

3.2 It is contended by the Revenue that the Supply Agreement with YRIPL obligates the respondent to maintain strict quality standards and requires the supplier's name to be printed in large font for easy identification, which serves the purpose of branding rather than mere statutory compliance.

3.3 The Revenue also asserts that the sales invoices issued by the respondent prominently displayed the brand name and logo, assuring the institutional customer of brand-associated goodwill.

3.4 Further, it is alleged that the respondent did not print a declaration or file an affidavit voluntarily foregoing their actionable claim on the brand name, which is a mandatory condition under the exemption notification. Thus, it is argued that Section 74 of the CGST Act was correctly invoked by the Adjudicating Authority due to the concealment of facts and misstatement in self-assessed returns.

Shri Asish Kumar Pati, Learned Assistant Commissioner, Authorised Representative appeared for department appellant and argued vehemently. He reiterated the grounds of appeal.

4. **Submission of the Respondent**

4.1 Shri Rajesh Ostwal, the learned Counsel with Ms. Shiwani Kaushik, Advocate for the respondent submits that the corporate name, address, and FSSAI license numbers were printed on the packages strictly to comply with the Food Safety and Standards (Labelling and Display) Regulations, 2020, and the Legal Metrology Act, 2009. It is argued that such mandatory statutory declarations cannot be construed as the use of a "brand name".

4.2 The respondent further submits that the conditions of Sl. No. 9 of the exemption notification apply *qua* the goods and their packaging, not *qua* the tax invoice. Mentioning the corporate name on invoices does not render the unbranded physical goods as branded.

4.3 For the period post 18.07.2022, it is submitted that supplies made exclusively to institutional buyers (SFIL) are exempt from retail declaration requirements under Rule 3 of the Legal Metrology (Packaged Commodities) Rules, 2011, and thus do not fall under the taxable entry of "pre-packaged and labelled" goods.

4.4 The respondent contends that the issue is one of legal interpretation regarding the definition of a "brand name". There was no suppression or wilful misstatement with the intent to evade tax, and therefore, the invocation of the extended period under Section 74, along with interest and a 100% penalty, is not sustainable in law.

5. **Discussion and Finding**

5.1 We have carefully considered the submissions made by both sides and perused the records. The core issue to be decided is whether the respondent is eligible for the exemption under Notification No. 02/2017-CT(R) dated 28.06.2017, and whether the printing of the company's name constitutes the use of a brand name.

5.2 Prior to 18.07.2022, the notification stipulated that goods put up in a unit container bearing a registered brand name or a brand name on which an actionable claim exists are not eligible for exemption. It is observed from the records that the respondent ceased using the specific brand logos ("Godrej Tyson" and "Godrej Real Good") on the packaging from 05.01.2021.

5.3 The requirement to print the manufacturer's name and address on the packaging is a statutory obligation under the Food Safety and Standards (Labelling and Display) Regulations, 2020, and the Legal Metrology Act, 2009. Compliance with a statutory mandate for traceability and safety does not equate to the use of a brand name intended to indicate a commercial connection in the course of trade to enhance the product's value.

5.4 Regarding the period from 18.07.2022 to 31.03.2023, the exemption entry was amended to tax "pre-packaged and labelled" goods. In terms of Rule 3 of the Legal Metrology (Packaged Commodities) Rules, 2011, packages intended for institutional consumers do not qualify as pre-packaged commodities meant for retail sale. The Revenue has not brought forth sufficient evidence or grounds to counter this legal position regarding institutional supplies.

5.5 As regard the contention of the revenue that the invoice of the goods bears the brand name, it is clear that as per the terms of the exemption it is the goods which should be affixed with the brand name. Since the goods do not bear the brand name, the condition of the notification stood satisfied, merely because the invoice bears the brand name would not render the goods as branded goods.

5.6 Both sides have placed reliance on various judicial pronouncements. We find it pertinent to examine the applicability of these judgments to the facts of the present case.

5.7 **RDB Textiles v/s. CCE, 2018 (359) ELT 433 (SC)**. The respondent relied on this judgment where the Hon'ble Supreme Court held that markings made on jute bags under the compulsion of law are for identification and control by governmental agencies, and do not constitute a "brand name". We find that this judgment is squarely applicable to the present facts, as the FSSAI markings serve a similar statutory purpose.

5.7 **Tarai Foods Ltd v/s CCE, Meerut, 2006 (198) E.L.T. 323 (S.C.)**. In this case, the Apex Court held that the mandatory declaration of a manufacturer's name under the Standard Weights and Measures Act does not render a unit container "branded". If it did, no unbranded unit container could exist in law. This decision supports the view that statutory compliance cannot be equated with branding.

5.8 **Narasus Sarathy Enterprises Pvt. Ltd. v/s. AC, GST & CE, Salem, 2026 VIL 299 (MAD)**. The Hon'ble Madras High Court held that a corporate name declared on a unit container due to FSSAI/Legal Metrology provisions is a "Trade Name" for compliance and does not create a brand connection to deny exemption under Notification No. 02/2017-CT(R). This decision directly addresses the issue under the GST regime and supports the respondent's stand.

5.9 **CCE v/s. Grasim Industries Ltd., 2005 (183) E.L.T. 123 (S.C.)**. The Revenue relied on this judgment to argue that the name of a company on a package constitutes a brand name. We observe that in the case of *Grasim*, the assessee voluntarily used the holding company's name to establish a trade connection without any statutory compulsion. In the present case, the declaration is a legal mandate, rendering the facts distinguishable.

5.10 **CCE v/s Australian Foods India (P) Ltd [2013 (287) E.L.T 385 (S.C)]**. The Revenue cited this case to assert that the brand name on invoices indicates the goods are branded. However, the same judgment clarifies that invoices alone cannot be the sole basis for construing whether physical goods are branded. The conditions of the exemption entry apply to the physical goods, not the invoice.

5.11 We observed that the judgments relied upon by the adjudicating authority for denying the exemption, have been dealt with by the Learned appellate authority and rightly distinguished, hence we concur with the views taken by the first appellate authority. The adjudicating authority has heavily relied upon some orders of Advance ruling authorities. Firstly the said order is applicable only to the party in the order, secondly, the order of the Advance Ruling Authority is not binding on the Tribunal. Moreover the said orders are contrary to the views taken by the Apex court in the judgments cited and discussed supra. Hence the said orders of the Advance Ruling Authorities, relied upon by the revenue are not of any help to the revenue.

5.12 As regard the judgment of Tripura High Court in the case of **Sarvasidhi Agrotech Pvt. Ltd. – TS-196-HC(TRI)-2021-GST** relied upon by the Adjudicating Authority, we find that in that case the issue was of ownership of the brand name affixed on the goods, whereas in this case the goods does not bear the brand name during the relevant period, therefore this judgment is not relevant to the facts of this case.

5.13 In view of the above observations and the settled legal position, we are of the opinion that the cessation of the use of the brand name on the packaging, while continuing to print the company's name for statutory compliance, does not amount to affixing a "brand name". Even for the period post 18.07.22, as regards "pre-packaged and labelled" goods, in terms of Rule 3 of the Legal Metrology (Packaged Commodities) Rules, 2011, packages intended for institutional consumers do not qualify as pre-packaged commodities meant for retail sale.

Accordingly, the goods supplied by the respondent are eligible for the exemption under Notification No. 02/2017-CT(Rate) dated 28.06.2017 as amended. Consequently, the demand for tax, interest, and penalty cannot be sustained. Accordingly, we do not find any infirmity in the impugned Order-in-Appeal No. DA/1084/RGD-APP/2024-25 dated 21.03.2025, hence the same is upheld.

6. For the facts and reasons discussed above, the appeals filed by the Revenue are accordingly dismissed.

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(Shri Ramesh Nair)

Digitally signed by PRALLHAD SHRIKRISHNA PARANJAPE
Date:22-07-2026 15:50:54 PM

(Shri Prallhad S. Paranjape)

Dated: 22.07.2026