



தமிழ்நாடு தமில்நாடு TAMILNADU

11.10.2019

BX 665366

Sankar oil & maligai  
Trichy

P. NAGARAJAN, B.Sc.,  
Stamp Vendor  
L. No. 103/93  
District Court  
Trichy, T. Nadu

**AFFIDAVIT**

I, Selvaraj, Son of Shri Sankar, Aged 50 Years, residing at No-C/26/28, 3<sup>rd</sup> Cross, Thillai Nagar, Tiruchirappalli -620018 do hereby solemnly affirm and state as follows:-

1. That I am the Proprietor of SANKAR OIL & MALIGAI and MS AGRO TECH having Registered Office at , No-10, Maduram Grounds, 2<sup>ND</sup> Cross West, Thillai Nagar, Tiruchirappalli -620018, Tamil Nadu. My GSTN: 33ARAPS6357B1ZZ in such capacity, I am legally competent to swear this affidavit on behalf of my concern.
2. That my unit is engaged in the business of Manufacturing of Orid Dhall, Toor Dhall, Moong Dhall and selling in India, goods such as Gram (or) Channa, Gram dhall, Toor dhall, Moong dhall, Moong Gram, Toor, orid, orid dhall, orid dust(Husk), Dried chick peas, kanam, Thatai payaru, mochai, peas, peas-dhall, soya, garlic, Rice, Salt, Indu Salt(Rock Salt), Poppad, Vathal, Jagerry powder, jagerry, Rice flour, Gram flour Maida, Wheat, wheel chips, Starch etc.



3. The name –“**MS SANKAR BRAND**”, which is used by me is an unregistered Brand as per the GST Notification No.01/2017- Central tax (Rate) dated 28.06.2017 as it is not Registered under the Trade Marks Act, 1999 or under Copyright Act, 1957(14 of 1957) or under any law for the time Being in force in any other country as on the 15<sup>th</sup> May 2017.
4. The Unit does not have any pending applications in respect to the above mentioned brand name. I further affirm that any actionable claim or enforceable right in respect of such name/ logo has not been claimed by me or the said Unit at any point of time till today or claim such right at any time in future.
5. I am voluntarily foregoing my actionable claim or enforceable right in the above mentioned brand name.
6. I will clearly print the below declaration in all our unit containers during sales or storage with the indelible ink in both English & local language –

***“I have voluntarily foregone our actionable claim or enforceable right in respect to the brand names printed on this unit container”.***

Hence the above products sold by the unit will be clearly taxed at Nil the rate of GST

7. That with the coming into effect of the Goods and Services Tax Act 2017, (GST) recently, the GST Council has fixed 5% tax rate on the aforesaid goods if packaged and sold under a ‘registered brand name’. No tax is payable on these goods if the person undertaking packing of goods submits to the jurisdictional Commissioner (Tax) an Affidavit foregoing any actionable claim or enforceable right on the ‘brand name’, as defined, on the packaging, and also prints on each container /package a Disclaimer to the same effect. The said decision of the GST Council is notified under Notification No: 27/2017 Central Tax (Rate) dated 22.09.2017.



9. I submit that printing the information regarding 'Name and Address of Seller' (apart from certain other information such as mentioning Month and year of manufacture, MRP, Batch number and Lot Number, Best before date etc) on the package is a legal requirement pursuant to the provisions of Part VII of Food Adulteration Act, 1954), Regulation 6 of the Food Safety & Standards Regulations 2013 issued by the FSSAI, and Rule 39(2) of the Weights and Measures Act, 1976. Accordingly, the Name of the unit has been printed on the packaging to comply strictly with the provisions of these other laws and Rules dealing with manufacture and sale of packaged food products. In other words, it is not used as a 'brand name', that is, in the trademark sense, and must not be construed as such and has been disclosed only for the purpose of compliance with the provisions of other laws.

10. That this affidavit is executed and submitted by me for and on behalf of my company entirely in good faith and in compliance with the existing law.

  
DEPONENT

VERIFIED at Trichy on this 11th day of October 2019 that the contents of paragraphs 1 to 10 of the foregoing affidavit are true and correct, no part of it is false, and nothing material has been concealed.

  
DEPONENT



  
B.A. 11