



FLOW CHART ON APPLICABILITY OF LMA & GST ON SPECIFIED PRE-PACKAGED COMMODITIES

[Notification No. 06/2022 – Central Tax (Rate) and Notification No. 07/2022 – Central Tax (Rate) both dated 13 July 2022, read TRU FAQ dated 17 July 2022]

PRE-PACKAGED COMMODITIES

“pre-packaged commodity” means a commodity which without the purchaser being present is placed in a package of whatever nature, whether sealed or not, so that the product contained therein has a predetermined quantity

