

Ashit Shah

1 GST Rate on Multi-Pack Apparel Sets – “Per Piece” Valuation prevails over retail pack pricing: Facts of the matter: M/s. Link Up Textiles Private Limited approached the Authority for Advance Ruling seeking clarity on the applicable GST rate on men’s pyjama sets exported by them. Each pyjama set consisted of a top and a bottom, and two such sets were packed together and sold as a single retail pack. The total value of one such pack containing two sets was ₹ 1,371. The applicant contended that since the goods were sold as a single retail unit with a value exceeding ₹ 1,000, GST at the rate of 12% should apply. However, the AAR ruled that the applicable rate would be 5%, considering the value per set (piece) to be below ₹ 1,000. Aggrieved by this interpretation, the applicant filed an appeal before the Tamil Nadu Appellate Authority for Advance Ruling. Observations by the Authority:.....