

CHAPTER XV
ANTI-PROFITEERING

15.1 Constitution of the Authority. [Rule 122]

Rule 122	01.07.2017 to 14.09.2017	The Authority shall consist of,- (a) a Chairman who holds or has held a post equivalent in rank to a Secretary to the Government of India; and (b) four Technical Members who are or have been Commissioners of State tax or central tax or have held an equivalent post under the existing law, to be nominated by the Council.
	15.09.2017 to 30.11.2022	The Authority shall consist of,- (a) a Chairman who holds or has held a post equivalent in rank to a Secretary to the Government of India; and (b) four Technical Members who are or have been Commissioners of State tax or central tax ¹ [for at least one year] or have held an equivalent post under the existing law, to be nominated by the Council. <div style="border: 1px solid black; padding: 5px; margin-top: 10px;">1 Inserted w.e.f. 15th September, 2017 vide Notification No. 34/2017 – Central Tax dated 15.09.2017.</div>
	01.12.2022 to till date	¹ [*****] <p style="text-align: center;">Notes</p> 1. Rule 122 omitted w.e.f. 01.12.2022 vide Notification No. 24/2022 – Central Tax (Dated 23rd November, 2022) - Central Goods and Services Tax (Fourth Amendment) Rules, 2022.

15.1.1 Relevant Section of CGST Act 2017- Rule 122

Section	Particulars
Section 171	Anti profiteering measure

15.2 Constitution of the Standing Committee and Screening Committees. [Rule 123]

Rule 123(1)	01.07.2017 to till date	The Council may constitute a Standing Committee on Anti-profiteering which shall consist of such officers of the State Government and Central Government as may be nominated by it.				
Rule 123(2)	01.07.2017 to till date	A State level Screening Committee shall be constituted in each State by the State Governments which shall consist of- <table border="1" style="margin-left: 20px;"> <tr> <td>(a)</td> <td>one officer of the State Government, to be nominated by the Commissioner, and</td> </tr> <tr> <td>(b)</td> <td>one officer of the Central Government, to be nominated by the Chief Commissioner.</td> </tr> </table>	(a)	one officer of the State Government, to be nominated by the Commissioner, and	(b)	one officer of the Central Government, to be nominated by the Chief Commissioner.
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(b)	one officer of the Central Government, to be nominated by the Chief Commissioner.					

15.2.1 Relevant Section of CGST Act 2017- Rule 123

Section	Particulars
Section 171	Anti profiteering measure

15.3 Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority. [Rule 124]

Rule 124(1)	01.07.2017 to 30.11.2022	The Chairman and Members of the Authority shall be appointed by the Central Government on the recommendations of a Selection Committee to be constituted for the purpose by the Council.
Rule 124(2)	01.07.2017 to 30.11.2022	The Chairman shall be paid a monthly salary of Rs. 2,25,000 (fixed) and other allowances and benefits as are admissible to a Central Government officer holding posts carrying the same pay:
Proviso	01.07.2017 to 30.11.2022	Provided that where a retired officer is selected as a Chairman, he shall be paid a monthly salary of Rs. 2,25,000 reduced by the amount of pension.
Rule 124(3)	01.07.2017 to 14.09.2017	The Technical Member shall be paid a monthly salary of Rs. 2,05,400 (fixed) and shall be entitled to draw allowances as are admissible to a Government of India officer holding Group 'A' post carrying the same pay:
	15.09.2017 to 30.11.2022	¹ [The Technical Member shall be paid a monthly salary and other allowances and benefits as are admissible to him when holding an equivalent Group 'A' post in the Government of India:]

		1. Substituted for sub-rule (3) with effect from 15th September, 2017 vide Notification No. 34/2017 – Central Tax dated 15th September, 2017.
Proviso	01.07.2017 to 14.09.2017	Provided that where a retired officer is selected as a Technical Member, he shall be paid a monthly salary of Rs. 2,05,400 reduced by the amount of pension.
	15.09.2017 to 30.11.2022	¹ [Provided that where a retired officer is selected as a Technical Member, he shall be paid a monthly salary equal to his last drawn salary reduced by the amount of pension in accordance with the recommendations of the Seventh Pay Commission, as accepted by the Central Government.] 1. Substituted for sub-rule (3) with effect from 15th September, 2017 vide Notification No. 34/2017 – Central Tax dated 15th September, 2017.
Rule 124(4)	01.07.2017 to 30.11.2022	The Chairman shall hold office for a term of two years from the date on which he enters upon his office, or until he attains the age of sixty- five years, whichever is earlier and shall be eligible for reappointment:
Proviso	01.07.2017 to 22.03.2018	Provided that person shall not be selected as the Chairman, if he has attained the age of sixty-two years.
	23.03.2018 to 30.11.2022	Provided that ¹ [a] person shall not be selected as the Chairman, if he has attained the age of sixty-two years. 1. Inserted with effect from 23rd March, 2018 vide Notification No.14/2018 – Central Tax dated 23rd March, 2018.
Proviso	15.09.2017 to 14.11.2017	¹ ["Provided further that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of the Chairman at any time.] 1. Inserted with effect from 15th September, 2017 Notification No. 34/2017 – Central Tax dated 15th September, 2017
	15.11.2017 to 30.11.2022	¹ [Provided further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Chairman at any time.] 1. Substituted with effect from 15th November, 2017 for the second proviso vide Notification No. 55/2017 – Central Tax dated 15th November, 2017

Rule 124(5)	01.07.2017 to 30.11.2022	The Technical Member of the Authority shall hold office for a term of two years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall be eligible for reappointment:
Proviso	01.07.2017 to 22.03.2018	Provided that person shall not be selected as a Technical Member if he has attained the age of sixty-two years.
	23.03.2018 to 30.11.2022	Provided that ¹ [a] person shall not be selected as a Technical Member if he has attained the age of sixty-two years. 1. Inserted with effect from 23rd March, 2018 vide Notification No.14/2018 – Central Tax dated 23rd March, 2018.
Proviso	15.09.2017 To 14.11.2017	¹ ["Provided further that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of a Technical Member at any time.] 1. Inserted with effect from 15th September, 2017 Notification No. 34/2017 – Central Tax dated 15th September, 2017.
	15.11.2017 to 30.11.2022	¹ [Provided further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Technical Member at any time.] 1. Substituted with effect from 15th November, 2017 for the second proviso vide Notification No. 55/2017 – Central Tax dated 15th November, 2017

Notes

1. Rule 124 omitted w.e.f. 01.12.2022 vide [Notification No. 24/2022 – Central Tax \(Dated 23rd November, 2022\)](#) - Central Goods and Services Tax (Fourth Amendment) Rules, 2022.

15.3.1 Relevant Section of CGST Act 2017- Rule 124

Section	Particulars
Section 171	Anti profiteering measure

15.4 Secretary to the Authority. [Rule 125]

Rule 125	01.07.2017 to 22.03.2018	An officer not below the rank of Additional Commissioner (working in the Directorate General of ² [Anti-profiteering]) shall be the Secretary to the Authority.”
	23.03.2018 to 11.06.2018	An officer not below the rank of Additional Commissioner (working in the Directorate General of Safeguards) shall be the Secretary to the Authority.”; 1. Substituted with effect from 23rd March, 2018 for rule 125 vide Notification No.14/2018 – Central Tax dated 23rd March, 2018
	12.06.2018 to 30.11.2022	An officer not below the rank of Additional Commissioner (working in the Directorate General of ¹ [Anti-profiteering]) shall be the Secretary to the Authority.” 1. Substituted with effect from 12 th June, 2018 for the words “Directorate General of Safeguards” vide Notification No. 29/2018 – Central Tax dated 6th July, 2018 .

Notes

1. Rule 125 omitted w.e.f. 01.12.2022 vide [Notification No. 24/2022 – Central Tax \(Dated 23rd November, 2022\)](#) - Central Goods and Services Tax (Fourth Amendment) Rules, 2022.

15.4.1 Relevant Section of CGST Act 2017- Rule 125

Section	Particulars
Section 171	Anti profiteering measure

15.5 Power to determine the methodology and procedure. [Rule 126]

Rule 126	01.07.2017 to till date	The Authority may determine the methodology and procedure for determination as to whether the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit has been passed on by the registered person to the recipient by way of commensurate reduction in prices.
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15.5.1 Relevant Section of CGST Act 2017- Rule 126

Section	Particulars
Section 171	Anti profiteering measure

15.6 ¹[Functions] of the Authority. [Rule 127]

Notes
1. Substituted for the word “Duties”, w.e.f. 01.12.2022 vide Notification No. 24/2022 – Central Tax (Dated 23rd November, 2022) - Central Goods and Services Tax (Fourth Amendment) Rules, 2022.

Rule 127	01.07.2017 to 14.09.2017	It shall be the duty of the Authority,-														
		<table border="1"> <tr> <td>(i)</td> <td>to determine whether any reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit has been passed on to the recipient by way of commensurate reduction in prices;</td> </tr> <tr> <td>(ii)</td> <td>to identify the registered person who has not passed on the benefit of reduction in the rate of tax on supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices;</td> </tr> <tr> <td>(iii)</td> <td>to order, <table border="1"> <tr> <td>(a)</td> <td>reduction in prices;</td> </tr> <tr> <td>(b)</td> <td>return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen percent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount not returned, as the case may be, in case the eligible person does not claim return of the amount or is not identifiable, and depositing the same in the Fund referred to in section 57;</td> </tr> <tr> <td>(c)</td> <td>imposition of penalty as specified in the Act; and</td> </tr> <tr> <td>(d)</td> <td>cancellation of registration under the Act.</td> </tr> </table> </td> </tr> </table>	(i)	to determine whether any reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit has been passed on to the recipient by way of commensurate reduction in prices;	(ii)	to identify the registered person who has not passed on the benefit of reduction in the rate of tax on supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices;	(iii)	to order, <table border="1"> <tr> <td>(a)</td> <td>reduction in prices;</td> </tr> <tr> <td>(b)</td> <td>return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen percent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount not returned, as the case may be, in case the eligible person does not claim return of the amount or is not identifiable, and depositing the same in the Fund referred to in section 57;</td> </tr> <tr> <td>(c)</td> <td>imposition of penalty as specified in the Act; and</td> </tr> <tr> <td>(d)</td> <td>cancellation of registration under the Act.</td> </tr> </table>	(a)	reduction in prices;	(b)	return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen percent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount not returned, as the case may be, in case the eligible person does not claim return of the amount or is not identifiable, and depositing the same in the Fund referred to in section 57;	(c)	imposition of penalty as specified in the Act; and	(d)	cancellation of registration under the Act.
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01.12.2022 to till date		<p data-bbox="612 1167 1388 1245">¹[The authority shall discharge the following functions, namely:—]</p> <table border="1"> <tr> <td data-bbox="612 1267 699 1469">(i)</td> <td data-bbox="699 1267 1388 1469">to determine whether any reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit has been passed on to the recipient by way of commensurate reduction in prices;</td> </tr> <tr> <td data-bbox="612 1469 699 1671">(ii)</td> <td data-bbox="699 1469 1388 1671">to identify the registered person who has not passed on the benefit of reduction in the rate of tax on supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices;</td> </tr> <tr> <td data-bbox="612 1671 699 1731">(iii)</td> <td data-bbox="699 1671 1388 1731">to order,</td> </tr> <tr> <td data-bbox="707 1731 778 1789">(a)</td> <td data-bbox="778 1731 1388 1789">reduction in prices;</td> </tr> <tr> <td data-bbox="707 1789 778 2004">(b)</td> <td data-bbox="778 1789 1388 2004">return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen percent. from the date of collection of the higher amount till the date of the return of such</td> </tr> </table>	(i)	to determine whether any reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit has been passed on to the recipient by way of commensurate reduction in prices;	(ii)	to identify the registered person who has not passed on the benefit of reduction in the rate of tax on supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices;	(iii)	to order,	(a)	reduction in prices;	(b)	return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen percent. from the date of collection of the higher amount till the date of the return of such
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		(c)	imposition of penalty as specified in the Act; and
		(d)	cancellation of registration under the Act.
		[(iv)	to furnish a performance report to the Council by the tenth [day] of the close of each quarter.]
		<p>1. Substituted for the word “It shall be the duty of the Authority,-“ w.e.f. 01.12.2022 vide Notification No. 24/2022 – Central Tax (Dated 23rd November, 2022) - Central Goods and Services Tax (Fourth Amendment) Rules, 2022.</p>	

15.6.1 Relevant Section of CGST Act 2017- Rule 127

Section	Particulars
Section 171	Anti profiteering measure

15.7 Examination of application by the Standing Committee and Screening Committee. [Rule 128]

Rule 128(1)	01.07.2017 to 27.06.2019	The Standing Committee shall, within a period of two months from the date of the receipt of a written application in such form and manner as may be specified by it, from an interested party or from a Commissioner or any other person, examine the accuracy and adequacy of the evidence Provided in the application to determine whether there is prima-facie evidence to support the claim of the applicant that the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit has not been passed on to the recipient by way of commensurate reduction in prices.
	28.06.2019 to till date	The Standing Committee shall, within a period of two months from the date of the receipt of a written application ¹ [or within such extended period not exceeding a further

		<p>period of one month for reasons to be recorded in writing as may be allowed by the Authority,] in such form and manner as may be specified by it, from an interested party or from a Commissioner or any other person, examine the accuracy and adequacy of the evidence Provided in the application to determine whether there is prima-facie evidence to support the claim of the applicant that the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit has not been passed on to the recipient by way of commensurate reduction in prices.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Inserted w.e.f. 28th June 2019 vide Notification No. 31/2019 – Central Tax dated 28.06.2019.</p> </div>
Rule 128(2)	01.07.2017 to 27.06.2019	All applications from interested parties on issues of local nature shall first be examined by the State level Screening Committee and the Screening Committee shall, upon being satisfied that the supplier has contravened the provisions of section 171, forward the application with its recommendations to the Standing Committee for further action.
	28.06.2019 to till date	<p>All applications from interested parties on issues of local nature ¹[or those forwarded by the Standing Committee] shall first be examined by the State level Screening Committee and the Screening Committee shall, ²[within two months from the date of receipt of a written application, or within such extended period not exceeding a further period of one month for reasons to be recorded in writing as may be allowed by the Authority,] upon being satisfied that the supplier has contravened the provisions of section 171, forward the application with its recommendations to the Standing Committee for further action.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Inserted w.e.f. 28th June 2019 vide Notification No. 31/2019 – Central Tax dated 28.06.2019.</p> <p>2 Inserted w.e.f. 28th June 2019 vide Notification No. 31/2019 – Central Tax dated 28.06.2019.</p> </div>

15.7.1 Relevant Section of CGST Act 2017- Rule 128

Section	Particulars
Section 171	Anti profiteering measure

15.8 Initiation and conduct of proceedings. [Rule 129]

Rule 129(1)	01.07.2017 to 11.06.2018	Where the Standing Committee is satisfied that there is a prima-facie evidence to show that the supplier has not passed on the benefit of reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, it shall refer the matter to the Director General of Safeguards for a detailed investigation.
	12.06.2018 to till date	Where the Standing Committee is satisfied that there is a prima-facie evidence to show that the supplier has not passed on the benefit of reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, it shall refer the matter to the ¹ [Director General of Anti-profiteering] for a detailed investigation. <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted w.e.f 12.06.2018 for the words "Director General of Safeguards", vide Notification No. 29/2018-CT dated 06.07.2018.</p> </div>
Rule 129(2)	01.07.2017 to 11.06.2018	The Director General of Safeguards shall conduct investigation and collect evidence necessary to determine whether the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit has been passed on to the recipient by way of commensurate reduction in prices.
	12.06.2018 to till date	The ¹ [Director General of Anti-profiteering] shall conduct investigation and collect evidence necessary to determine whether the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit has been passed on to the recipient by way of commensurate reduction in prices. <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted w.e.f 12.06.2018 for the words "Director General of Safeguards", vide Notification No. 29/2018-CT dated 06.07.2018.</p> </div>
Rule 129(3)	01.07.2017 to 11.06.2018	The Director General of Safeguards shall, before initiation of the investigation, issue a notice to the interested parties containing, inter alia, information on the following, namely:- (a) the description of the goods or services in respect of which the proceedings have been initiated; (b) summary of the statement of facts on which the allegations are based; and

		(c) the time limit allowed to the interested parties and other persons who may have information related to the proceedings for furnishing their reply.
	12.06.2018 to till date	<p>The ¹[Director General of Anti-profiteering] shall, before initiation of the investigation, issue a notice to the interested parties containing, inter alia, information on the following, namely:-</p> <p>(a) the description of the goods or services in respect of which the proceedings have been initiated;</p> <p>(b) summary of the statement of facts on which the allegations are based; and</p> <p>(c) the time limit allowed to the interested parties and other persons who may have information related to the proceedings for furnishing their reply.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted w.e.f 12.06.2018 for the words "Director General of Safeguards", vide Notification No. 29/2018-CT dated 06.07.2018.</p> </div>
Rule 129(4)	01.07.2017 to 11.06.2018	The Director General of Safeguards may also issue notices to such other persons as deemed fit for a fair enquiry into the matter.
	12.06.2018 to till date	<p>The ¹[Director General of Anti-profiteering] may also issue notices to such other persons as deemed fit for a fair enquiry into the matter.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted w.e.f 12.06.2018 for the words "Director General of Safeguards", vide Notification No. 29/2018-CT dated 06.07.2018.</p> </div>
Rule 129(5)	01.07.2017 to 11.06.2018	The Director General of Safeguards shall make available the evidence presented to it by one interested party to the other interested parties, participating in the proceedings.
	12.06.2018 to till date	<p>The ¹[Director General of Anti-profiteering] shall make available the evidence presented to it by one interested party to the other interested parties, participating in the proceedings.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted w.e.f 12.06.2018 for the words "Director General of Safeguards", vide Notification No. 29/2018-CT dated 06.07.2018.</p> </div>

Rule 129(6)	01.07.2017 to 22.03.2018	The Director General of Safeguards shall complete the investigation within a period of three months of the receipt of the reference from the Standing Committee or within such extended period not exceeding a further period of three months for reasons to be recorded in writing as allowed by the Standing Committee and, upon completion of the investigation, furnish to the Authority, a report of its findings along with the relevant records.
	23.03.2018 to 11.06.2018	The Director General of Safeguards shall complete the investigation within a period of three months of the receipt of the reference from the Standing Committee or within such extended period not exceeding a further period of three months for reasons to be recorded in writing ¹ [as may be allowed by the Authority] and, upon completion of the investigation, furnish to the Authority, a report of its findings along with the relevant records. <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Substituted w.e.f. 23.03.2018 for the words “as allowed by the Standing Committee”, vide Notification No. 14/2018-Central Tax Dated 23.03.2018.</p> </div>
	12.06.2018 to 27.06.2019	The ¹ [Director General of Anti-profiteering] shall complete the investigation within a period of three months of the receipt of the reference from the Standing Committee or within such extended period not exceeding a further period of three months for reasons to be recorded in writing [as may be allowed by the Authority] and, upon completion of the investigation, furnish to the Authority, a report of its findings along with the relevant records. <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted w.e.f 12.06.2018 for the words “Director General of Safeguards”, vide Notification No. 29/2018-CT dated 06.07.2018.</p> </div>
	28.06.2019 to till date	The [Director General of Anti-profiteering] shall complete the investigation within a period of ¹ [six] months of the receipt of the reference from the Standing Committee or within such extended period not exceeding a further period of three months for reasons to be recorded in writing [as may be allowed by the Authority] and, upon completion of the investigation, furnish to the Authority, a report of its findings along with the relevant records. <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Substituted w.e.f. 28.06.2019 for the word “three” vide Notification No. 31/2019 – Central Tax dated 28.06.2019.</p> </div>

15.8.1 Relevant Section of CGST Act 2017- Rule 129

Section	Particulars
Section 171	Anti profiteering measure

15.9 Confidentiality of information . [Rule 130]

Rule 130(1)	01.07.2017 to till date	Notwithstanding anything contained in sub-rules (3) and (5) of rule 129 and sub-rule (2) of rule 133, the provisions of section 11 of the Right to Information Act, 2005 (22 of 2005), shall apply mutatis mutandis to the disclosure of any information which is Provided on a confidential basis.
Rule 130(2)	01.07.2017 to 11.06.2018	The Director General of Safeguards may require the parties providing information on confidential basis to furnish non-confidential summary thereof and if, in the opinion of the party providing such information, the said information cannot be summarised, such party may submit to the Director General of Safeguards a statement of reasons as to why summarisation is not possible.
	12.06.2018 to till date	The ¹ [Director General of Anti-profiteering] may require the parties providing information on confidential basis to furnish non-confidential summary thereof and if, in the opinion of the party providing such information, the said information cannot be summarised, such party may submit to the ² [Director General of Anti-profiteering] a statement of reasons as to why summarisation is not possible.
<p>Notes</p> <p>1. Substituted w.e.f. 12.06.2018 for the words "Director General of Safeguards", vide Notification No. 29/2018-CT dated 06.07.2018.</p> <p>2. Substituted w.e.f. 12.06.2018 for the words "Director General of Safeguards", vide Notification No. 29/2018-CT dated 06.07.2018.</p>		

15.9.1 Relevant Section of CGST Act 2017- Rule 130

Section	Particulars
Section 171	Anti profiteering measure

15.10 Cooperation with other agencies or statutory authorities . [Rule 131]

Rule 131	01.07.2017 to 11.06.2018	Where the Director General of Safeguards deems fit, he may seek opinion of any other agency or statutory authorities in the discharge of his duties.
	12.06.2018 to till date	Where the ¹ [Director General of Anti-profiteering] deems fit, he may seek opinion of any other agency or statutory authorities in the discharge of his duties.
		Notes
		1. Substituted w.e.f. 12.06.2018 for the words "Director General of Safeguards", vide Notification No. 29/2018-CT dated 06.07.2018 .

15.10.1 Relevant Section of CGST Act 2017- Rule 131

Section	Particulars
Section 171	Anti profiteering measure

15.11 Power to summon persons to give evidence and produce documents . [Rule 132]

Rule 132(1)	01.07.2017 to 11.06.2018	The Director General of Safeguards or an officer authorised by him in this behalf, shall be deemed to be the proper officer to exercise the power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing under section 70 and shall have power in any inquiry in the same manner, as Provided in the case of a civil court under the provisions of the Code of Civil Procedure, 1908 (5 of 1908).
	12.06.2018 to 27.06.2019	The ¹ [Director General of Anti-profiteering], or an officer authorised by him in this behalf, shall be deemed to be the proper officer to exercise the power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing under section 70 and shall have power in any inquiry in the same manner, as Provided in the case of a civil court under the provisions of the Code of Civil Procedure, 1908 (5 of 1908).
		Notes
		1. Substituted w.e.f. 12.06.2018 for the words "Director General of Safeguards", vide Notification No. 29/2018-CT dated 06.07.2018 .

	28.06.2019 to till date	The ¹ [Authority,] [Director General of Anti-profiteering], or an officer authorised by him in this behalf, shall be deemed to be the proper officer to exercise the power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing under section 70 and shall have power in any inquiry in the same manner, as Provided in the case of a civil court under the provisions of the Code of Civil Procedure, 1908 (5 of 1908).
		<p style="text-align: center;">Notes</p> <p>1. Inserted w.e.f. 28.06.2019 vide Notification No. 31/2019 – Central Tax dated 28.06.2019.</p>
Rule 132(2)	01.07.2017 to till date	Every such inquiry referred to in sub-rule (1) shall be deemed to be a judicial proceedings within the meaning of sections 193 and 228 of the Indian Penal Code (45 of 1860).

15.11.1 Relevant Section of CGST Act 2017- Rule 132

Section	Particulars
Section 171	Anti profiteering measure

15.11.2.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)

15.12 Order of the Authority . [Rule 133]

Rule 133(1)	01.07.2017 to 11.06.2018	The Authority shall, within a period of three months from the date of the receipt of the report from the Director General of Safeguards determine whether a registered person has passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.
	12.06.2018 to 27.06.2019	The Authority shall, within a period of three months from the date of the receipt of the report from the ¹ [Director General of Anti-profiteering] determine whether a registered person has passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.

		<p>1. Substituted w.e.f. 12.06.2018 for the words “Director General of Safeguards”, vide Notification No. 29/2018-CT dated 06.07.2018.</p>								
	28.06.2019 to till date	<p>The Authority shall, within a period of ¹[six] months from the date of the receipt of the report from the [Director General of Anti-profiteering] determine whether a registered person has passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.</p> <p>1 Substituted w.e.f. 28.06.2019 for the word “three” vide Notification No. 31/2019 – Central Tax dated 28.06.2019.</p>								
Rule 133(2)	01.07.2017 to till date	<p>An opportunity of hearing shall be granted to the interested parties by the Authority where any request is received in writing from such interested parties.</p>								
Rule 133(2A)	28.06.2019 to till date	<p>¹[The Authority may seek the clarification, if any, from the Director General of Anti Profiteering on the report submitted under sub-rule (6) of rule 129 during the process of determination under sub-rule (1).]</p> <p>1. Inserted w.e.f. 28.06.2019 vide Notification No. 31/2019 – Central Tax dated 28.06.2019.</p>								
Rule 133(3)	01.07.2017 to 12.06.2018	<p>Where the Authority determines that a registered person has not passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order-</p> <table border="1"> <tr> <td>(a)</td> <td>reduction in prices;</td> </tr> <tr> <td>(b)</td> <td>return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen percent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be, in case the eligible person does not claim return of the amount or is not identifiable, and depositing the same in the Fund referred to in section 57;</td> </tr> <tr> <td>(c)</td> <td>imposition of penalty as specified under the Act; and</td> </tr> <tr> <td>(d)</td> <td>cancellation of registration under the Act.</td> </tr> </table>	(a)	reduction in prices;	(b)	return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen percent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be, in case the eligible person does not claim return of the amount or is not identifiable, and depositing the same in the Fund referred to in section 57;	(c)	imposition of penalty as specified under the Act; and	(d)	cancellation of registration under the Act.
(a)	reduction in prices;									
(b)	return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen percent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be, in case the eligible person does not claim return of the amount or is not identifiable, and depositing the same in the Fund referred to in section 57;									
(c)	imposition of penalty as specified under the Act; and									
(d)	cancellation of registration under the Act.									

	<p>13.06.2018 to 27.06.2019</p>	<p>¹[Where the Authority determines that a registered person has not passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order-</p> <table border="1" data-bbox="614 398 1388 1160"> <tr> <td data-bbox="614 398 678 454">(a)</td> <td data-bbox="678 398 1388 454">reduction in prices;</td> </tr> <tr> <td data-bbox="614 454 678 734">(b)</td> <td data-bbox="678 454 1388 734">return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be;</td> </tr> <tr> <td data-bbox="614 734 678 1048">(c)</td> <td data-bbox="678 734 1388 1048">the deposit of an amount equivalent to fifty per cent. of the amount determined under the above clause in the Fund constituted under section 57 and the remaining fifty per cent. of the amount in the Fund constituted under section 57 of the Goods and Services Tax Act, 2017 of the concerned State, where the eligible person does not claim return of the amount or is not identifiable;</td> </tr> <tr> <td data-bbox="614 1048 678 1104">(d)</td> <td data-bbox="678 1048 1388 1104">imposition of penalty as specified under the Act; and</td> </tr> <tr> <td data-bbox="614 1104 678 1160">(e)</td> <td data-bbox="678 1104 1388 1160">cancellation of registration under the Act.</td> </tr> </table> <div data-bbox="699 1223 1388 1312" style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>¹ Substituted w.e.f. 13.06.2018 vide Notification No. 26/2018-CT dated 13.06.2018,</p> </div>	(a)	reduction in prices;	(b)	return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be;	(c)	the deposit of an amount equivalent to fifty per cent. of the amount determined under the above clause in the Fund constituted under section 57 and the remaining fifty per cent. of the amount in the Fund constituted under section 57 of the Goods and Services Tax Act, 2017 of the concerned State, where the eligible person does not claim return of the amount or is not identifiable;	(d)	imposition of penalty as specified under the Act; and	(e)	cancellation of registration under the Act.
(a)	reduction in prices;											
(b)	return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be;											
(c)	the deposit of an amount equivalent to fifty per cent. of the amount determined under the above clause in the Fund constituted under section 57 and the remaining fifty per cent. of the amount in the Fund constituted under section 57 of the Goods and Services Tax Act, 2017 of the concerned State, where the eligible person does not claim return of the amount or is not identifiable;											
(d)	imposition of penalty as specified under the Act; and											
(e)	cancellation of registration under the Act.											
	<p>28.06.2019 to till date</p>	<p>[Where the Authority determines that a registered person has not passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order-</p> <table border="1" data-bbox="614 1518 1388 2029"> <tr> <td data-bbox="614 1518 678 1574">(a)</td> <td data-bbox="678 1518 1388 1574">reduction in prices;</td> </tr> <tr> <td data-bbox="614 1574 678 1854">(b)</td> <td data-bbox="678 1574 1388 1854">return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be;</td> </tr> <tr> <td data-bbox="614 1854 678 2029">(c)</td> <td data-bbox="678 1854 1388 2029">the deposit of an amount equivalent to fifty per cent. of the amount determined under the above clause ¹[along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of deposit of such amount] in the Fund</td> </tr> </table>	(a)	reduction in prices;	(b)	return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be;	(c)	the deposit of an amount equivalent to fifty per cent. of the amount determined under the above clause ¹ [along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of deposit of such amount] in the Fund				
(a)	reduction in prices;											
(b)	return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be;											
(c)	the deposit of an amount equivalent to fifty per cent. of the amount determined under the above clause ¹ [along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of deposit of such amount] in the Fund											

		<p>constituted under section 57 and the remaining fifty per cent. of the amount in the Fund constituted under section 57 of the Goods and Services Tax Act, 2017 of the concerned State, where the eligible person does not claim return of the amount or is not identifiable;</p> <p>(d) imposition of penalty as specified under the Act; and</p> <p>(e) cancellation of registration under the Act.</p>
		<p>1 Inserted w.e.f. 28.06.2019 vide Notification No. 31/2019 – Central Tax dated 28.06.2019.</p>
¹ [Explanation:	13.06.2018 to 27.06.2019	<p>For the purpose of this sub-rule, the expression, “concerned State” means the State in respect of which the Authority passes an order.]</p>
		<p>1 Inserted w.e.f. 13.06.2018 vide Notification No. 26/2018-CT dated 13.06.2018.</p>
	28.06.2019 to till date	<p>For the purpose of this sub-rule, the expression, “concerned State” means the State ¹[or Union Territory] in respect of which the Authority passes an order.]</p>
		<p>1 Inserted w.e.f. 28.06.2019 vide Notification No. 31/2019 – Central Tax dated 28.06.2019.</p>
Rule 133(4)	23.03.2018 to 11.06.2018	<p>¹[If the report of the Director General of Safeguards referred to in sub-rule (6) of rule 129 recommends that there is contravention or even non-contravention of the provisions of section 171 or these rules, but the Authority is of the opinion that further investigation or inquiry is called for in the matter, it may, for reasons to be recorded in writing, refer the matter to the Director General of Safeguards to cause further investigation or inquiry in accordance with the provisions of the Act and these rules.]</p>
		<p>1 Inserted w.e.f. 23.03.2018 vide Notification No. 14/2018- Central Tax Dated 23.03.2018.</p>
	12.06.2018 to till date	<p>[If the report of the ¹[Director General of Anti-profiteering] referred to in sub-rule (6) of rule 129 recommends that there is contravention or even non-contravention of the provisions of section 171 or these rules, but the Authority is of the opinion that further investigation or inquiry is called for in the matter, it may, for reasons to be recorded in writing, refer the matter to the ¹[Director General of Anti-profiteering] to cause further investigation or inquiry in accordance with the provisions of the Act and these rules.]</p>

			<p>1 Substituted w.e.f. 12.06.2018 for the words “Director General of Safeguards”, vide Notification No. 29/2018-CT dated 06.07.2018.</p> <p>2. Substituted w.e.f. 12.06.2018 for the words “Director General of Safeguards”, vide Notification No. 29/2018-CT dated 06.07.2018.</p>
¹ [Rule 133(5)]	28.06.2019 to till date	<p>(a) Notwithstanding anything contained in sub-rule (4), where upon receipt of the report of the Director General of Anti-profiteering referred to in sub-rule (6) of rule 129, the Authority has reasons to believe that there has been contravention of the provisions of section 171 in respect of goods or services or both other than those covered in the said report, it may, for reasons to be recorded in writing, within the time limit specified in sub-rule (1), direct the Director General of Anti-profiteering to cause investigation or inquiry with regard to such other goods or services or both, in accordance with the provisions of the Act and these rules.</p> <p>(b) The investigation or enquiry under clause (a) shall be deemed to be a new investigation or enquiry and all the provisions of rule 129 shall mutatis mutandis apply to such investigation or enquiry.]</p>	<p>1 Inserted w.e.f. 28.06.2019 vide Notification No. 31/2019 – Central Tax dated 28.06.2019.</p>

15.12.1 Relevant Section of CGST Act 2017- Rule 133

Section	Particulars
Section 171	Anti profiteering measure

15.13 Decision to be taken by the majority. [Rule 134]

Rule 134	01.07.2017 to 22.03.2018	If the Members of the Authority differ in opinion on any point, the point shall be decided according to the opinion of the majority.
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Notes

1. Rule 134 substituted w.e.f. 23.03.2018 vide [Notification No. 14/2018 – Central Tax date 23.03.2018](#), as below:

Rule 134(1)	23.03.2018 to 30.11.2022	A minimum of three members of the Authority shall constitute quorum at its meetings.
Rule 134(2)	23.03.2018 to 30.11.2022	If the Members of the Authority differ in their opinion on any point, the point shall be decided according to the opinion of the majority of the members present and voting, and in the event of equality of votes, the Chairman shall have the second or casting vote.

Notes

1. Omitted Rule 134 w.e.f. 01.12.2022 vide [Notification No. 24/2022 – Central Tax \(Dated 23rd November, 2022\)](#) – Central Goods and Services Tax (Fourth Amendment) Rules, 2022.

15.13.1 Relevant Section of CGST Act 2017- Rule 134

Section	Particulars
Section 171	Anti profiteering measure

15.14 Compliance by the registered person. [Rule 135]

Rule 135	01.07.2017 to till date	Any order passed by the Authority under these rules shall be immediately complied with by the registered person failing which action shall be initiated to recover the amount in accordance with the provisions of the Integrated Goods and Services Tax Act or the Central Goods and Services Tax Act or the Union territory Goods and Services Tax Act or the State Goods and Services Tax Act of the respective States, as the case may be.
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15.14.1 Relevant Section of CGST Act 2017- Rule 135

Section	Particulars
Section 171	Anti profiteering measure

15.15 Monitoring of the order. [Rule 136]

Rule 136	01.07.2017 to till date	The Authority may require any authority of central tax, State tax or Union territory tax to monitor the implementation of the order passed by it.
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15.15.1 Relevant Section of CGST Act 2017- Rule 136

Section	Particulars
Section 171	Anti profiteering measure

15.16 Tenure of Authority. [Rule 137]

Rule 137	01.07.2017 to 17.07.2019	The Authority shall cease to exist after the expiry of two years from the date on which the Chairman enters upon his office unless the Council recommends otherwise.
	18.07.2019 to 29.11.2021	The Authority shall cease to exist after the expiry of ¹ [four years] from the date on which the Chairman enters upon his office unless the Council recommends otherwise. 1. Substituted w.e.f. 18.07.2019 for the words "two years", vide Notification No. 33/2019 – Central Tax dated 18.07.2019 .
	30.11.2021 to 30.11.2022	The Authority shall cease to exist after the expiry of ¹ [five years] from the date on which the Chairman enters upon his office unless the Council recommends otherwise. 1. Substituted w.e.f. 30.11.2021 vide Notification No.37/2021 – Central Tax dated 01st December, 2021 .

Notes

- Omitted Rule 137 w.e.f. 01.12.2022 vide [Notification No. 24/2022 – Central Tax \(Dated 23rd November, 2022\)](#) – Central Goods and Services Tax (Fourth Amendment) Rules, 2022.

15.16.1 Relevant Section of CGST Act 2017- Rule 137

Section	Particulars
Section 171	Anti profiteering measure

15.17 Explanation.

Explanation.	01.07.2017 to 22.03.2018	For the purposes of this Chapter, <table border="1"> <tr> <td>(a)</td> <td>“Authority” means the National Anti-profiteering Authority constituted under rule 122;</td> </tr> <tr> <td>(b)</td> <td>“Committee” means the Standing Committee on Anti-profiteering constituted by the Council in terms of sub-rule (1) of rule 123 of these rules;</td> </tr> <tr> <td>(c)</td> <td>“interested party” includes- a. suppliers of goods or services under the proceedings; and b. recipients of goods or services under the proceedings;</td> </tr> <tr> <td>(d)</td> <td>“Screening Committee” means the State level Screening Committee constituted in terms of sub-rule (2) of rule 123 of these rules.</td> </tr> </table>	(a)	“Authority” means the National Anti-profiteering Authority constituted under rule 122;	(b)	“Committee” means the Standing Committee on Anti-profiteering constituted by the Council in terms of sub-rule (1) of rule 123 of these rules;	(c)	“interested party” includes- a. suppliers of goods or services under the proceedings; and b. recipients of goods or services under the proceedings;	(d)	“Screening Committee” means the State level Screening Committee constituted in terms of sub-rule (2) of rule 123 of these rules.
	(a)	“Authority” means the National Anti-profiteering Authority constituted under rule 122;								
(b)	“Committee” means the Standing Committee on Anti-profiteering constituted by the Council in terms of sub-rule (1) of rule 123 of these rules;									
(c)	“interested party” includes- a. suppliers of goods or services under the proceedings; and b. recipients of goods or services under the proceedings;									
(d)	“Screening Committee” means the State level Screening Committee constituted in terms of sub-rule (2) of rule 123 of these rules.									
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1. Inserted w.e.f. 23.03.2018 vide [Notification No. 14/2018-Central Tax Dated 23.03.2018.](#)

	01.12.2022 to till date	<p>For the purposes of this Chapter,</p> <table border="1" data-bbox="616 248 1385 1093"> <tr> <td data-bbox="616 248 679 342">(a)</td> <td data-bbox="679 248 1385 342">1[“Authority” means the Authority notified² under sub-section (2) of section 171 of the Act;]</td> </tr> <tr> <td data-bbox="616 342 679 477">(b)</td> <td data-bbox="679 342 1385 477">“Committee” means the Standing Committee on Anti-profiteering constituted by the Council in terms of sub-rule (1) of rule 123 of these rules;</td> </tr> <tr> <td data-bbox="616 477 679 958">(c)</td> <td data-bbox="679 477 1385 958"> <p>“interested party” includes-</p> <p>a. suppliers of goods or services under the proceedings; and</p> <p>b. recipients of goods or services under the proceedings;</p> <p>c. [any other person alleging, under sub-rule (1) of rule 128, that a registered person has not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.]</p> </td> </tr> <tr> <td data-bbox="616 958 679 1093">(d)</td> <td data-bbox="679 958 1385 1093">“Screening Committee” means the State level Screening Committee constituted in terms of sub-rule (2) of rule 123 of these rules.</td> </tr> </table> <table border="1" data-bbox="695 1155 1385 1854"> <thead> <tr> <th colspan="2" data-bbox="695 1155 1385 1189" style="text-align: center;">Notes</th> </tr> </thead> <tbody> <tr> <td data-bbox="695 1189 759 1395">1.</td> <td data-bbox="759 1189 1385 1395">Substituted w.e.f. 01.12.2022 vide Notification No. 24/2022 – Central Tax (Dated 23rd November, 2022) – Central Goods and Services Tax (Fourth Amendment) Rules, 2022. Read as – “(a) “Authority” means the National Anti-profiteering Authority constituted under rule 122;”</td> </tr> <tr> <td data-bbox="695 1395 759 1854">2.</td> <td data-bbox="759 1395 1385 1854">CBIC has notified In exercise of the powers conferred by sub-section (2) of section 171 of the Central Goods and Services Tax Act, 2017 to empower the Competition Commission of India established under sub-section (1) of section 7 of the Competition Act, 2002 (12 of 2003), to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him vide Notification No. 23/2022 – Central Tax (Dated 23rd November, 2022).</td> </tr> </tbody> </table>	(a)	1[“Authority” means the Authority notified ² under sub-section (2) of section 171 of the Act;]	(b)	“Committee” means the Standing Committee on Anti-profiteering constituted by the Council in terms of sub-rule (1) of rule 123 of these rules;	(c)	<p>“interested party” includes-</p> <p>a. suppliers of goods or services under the proceedings; and</p> <p>b. recipients of goods or services under the proceedings;</p> <p>c. [any other person alleging, under sub-rule (1) of rule 128, that a registered person has not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.]</p>	(d)	“Screening Committee” means the State level Screening Committee constituted in terms of sub-rule (2) of rule 123 of these rules.	Notes		1.	Substituted w.e.f. 01.12.2022 vide Notification No. 24/2022 – Central Tax (Dated 23rd November, 2022) – Central Goods and Services Tax (Fourth Amendment) Rules, 2022. Read as – “(a) “Authority” means the National Anti-profiteering Authority constituted under rule 122;”	2.	CBIC has notified In exercise of the powers conferred by sub-section (2) of section 171 of the Central Goods and Services Tax Act, 2017 to empower the Competition Commission of India established under sub-section (1) of section 7 of the Competition Act, 2002 (12 of 2003), to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him vide Notification No. 23/2022 – Central Tax (Dated 23rd November, 2022) .
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