

GOODS & SERVICES TAX / IDT UPDATE-163

Empowering the Competition Commission of India to handle Anti-Profiteering cases under the CGST Act

Central Government on the recommendations of GST Council has empowered the Competition Commission of India (CCI) established under section 7(1) of the Competition Act, 2002 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.

The above amendment shall become effective from 01.12.2022.

[Notification No. 23/2022-CT dt. 23.11.2022](#)

Amendments in the CGST Rules, 2017

Consequent to the appointment of Competition Commission of India as the authority for anti-profiteering cases under the GST law, the provisions related to Anti-Profiteering Authority as provided under the CGST Rules, 2017 have been amended as under.

The following rules have been omitted:

- (i) Rule 122: Constitution of the Authority.
- (ii) Rule 124: Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority
- (iii) Rule 125: Secretary to the Authority
- (iv) Rule 134: Decision to be taken by the majority
- (v) Rule 137: Tenure of Authority

Further, rule 127 which provides for 'Duties of the Authority' has been amended to substitute the word 'Duties' with the word 'Functions'.

Furthermore, in the Explanation provided after rule 137, the meaning of 'Authority' has been amended to mean the authority notified under sub-section (2) of section 171 of the Act.

The above amendments shall become effective from 01.12.2022.

[Notification No. 24/2022-CT dt. 23.11.2022](#)

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