

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

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**LOK SABHA
UNSTARRED QUESTION No. 1136
TO BE ANSWERED ON FRIDAY, THE 21st JULY, 2017
ASHADHA 30, 1939 (SAKA)**

NATIONAL ANTI-PROFITEERING AUTHORITY

**1136. SHRI KUNWAR HARIBANSH SINGH: SHRI GAJANAN KIRTIKAR: SHRI BIDYUT
BARAN MAHTO: SHRI T. RADHAKRISHNAN**

Will the Minister of FINANCE be pleased to state:

- (a) Whether the Government has identified the various challenges/issues faced after implementation of Good and Service Tax (GST) and if so, the details thereof;
- (b) Whether a five member National Anti-Profiteering Authority has been set up recently for this purpose;
- (c) If so, the details thereof along with the aims and objectives thereto;
- (d) The composition, terms and references and tenure of the Committee; and
- (e) The other steps taken/being taken by the Government to pass on benefits from lower taxes under the GST to the consumer by business entity?

MINISTER OF STATE FOR FINANCE

(SHRI SANTOSH KUMAR GANGWAR)

- (a) No challenges/issues have been reported so far.
- (b) Not yet
- (c) The aims and objectives of the National Anti-Profiteering Authority are specified in Rule 127 of the Central Goods and Service Tax Rules, 2017 which as follows:
 - a. 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;
 - b. 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;

c. to order,

- i. reduction in prices;
- ii. 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 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;
- iii. imposition of penalty as specified in the Act; and
- iv. cancellation of registration under the Act.

(d) As per Rule 122 of the Central Goods and Service Tax Rules, 2017, the composition of the National Anti-profiteering Authority shall be as follows:

- i. a Chairman who holds or has held a post equivalent in rank to a Secretary to the Government of India; and
- ii. 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."

As per Rule 137 of the Central Goods and Service Tax Rules, 2017, the National Anti-profiteering 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

(e) Feedback and Action Room has been set up in the Ministry of Finance for the purpose of reviewing the information, calls, media inputs etc received from Ministeries, State Governments, field formations, social media, news channels, emails. Thus, any complaint of not passing on the benefit to the consumers may be sent there and also it can be emailed at gst.actionroom@gov.in
