BEFORE THE NATIONAL ANTI-PROFITEERING AUTHORITY UNDER THE CENTRAL GOODS & SERVICES TAX ACT, 2017

Case No.	:	15/2019
Date of Institution	:	06.12.2018
Date of Order	:	05.03.2019

In the matter of:

1. Shri R. K. Gupta, M-26 (2nd Floor), Kirti Nagar, New Delhi-110015.
2. Director General of Anti-Profiteering, Indirect Taxes & Customs, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi-110001.

Applicants

Versus

1. M/s Abbott Healthcare Pvt. Ltd., 4, Corporate Park, Sion Trombay Road, Chembur, Mumbai- 400 071.
2. M/s Sami Labs Ltd., 19/1 & 19/2, 1st Main, 2nd Phase, Peenya Industrial Area, Bangalore- 560058.
3. M/s Viswas Medico, L Block, Kirti Nagar, New Delhi- 110015.

Respondents

Quorum:-

1. Sh. B. N. Sharma, Chairman
2. Sh. J. C. Chauhan, Technical Member
3. Ms. R. Bhagyadevi, Technical Member
4. Sh. Amand Shah, Technical Member

Present:-

1. Sh. Shri R. K. Gupta Applicant No. 1 in person.
2. Smt. Gayatri, Deputy Commissioner and Sh. Manoranjan, Assistant Commissioner; for the Applicant No. 2.
3. Sh. Khomba Singh, Sh. Prakash Birla, Sh. Prabhat Ranjan and Sh. Ashish Jani, Company Representatives, Sh. Sanjeev Saraf, Chartered Accountant, Sh. J. P. Singh and Smt. Shalini Ranjan, Advocates, for the Respondent No. 1.
4. None for the Respondent No. 2.
5. Sh. J. K. Arora, Chartered Accountant & Sh. Harsh Arora for the Respondent No. 3.

ORDER

1. This report, dated 22.10.2018, has been received by this Authority from the Director General of Anti-Profiteering (DGAP) under Rule 129 (6) of the Central Goods and Service Tax (CGST) Rules, 2017. The brief facts of the present case are that an application dated 22.01.2018 was filed by the Applicant No. 1 before the Standing

Committee constituted under Rule 128 of the above Rules alleging that the Respondent No. 1 had not passed on the benefit of reduction in the rate of tax as he had increased the MRP of "Melaglow Rich (Niacinamide) Depigmentation & Glow Restoration Cream" (here-in-after referred to as the product) from Rs. 365/- to Rs. 415/- per unit post implementation of the GST. He had also submitted an image of the label of the product, which showed that the MRP of the product was mentioned as Rs. 365/- per unit however, another pasted sticker on the label indicated that the "MRP post GST" was Rs. 415/- per unit, which amounted to an increase of Rs. 50/- per unit post implementation of the GST. The label also disclosed that the product was marketed by the Respondent No. 1 and manufactured by the Respondent No. 2. The Applicant No. 1 had further informed vide his email dated 10.07.2018 that the above product was purchased by him from the Respondent No. 3. The Applicant No. 1 had also claimed that since the Respondents had increased the MRP of the product after the rate of tax was reduced on it, they had indulged in profiteering in contravention of the provisions of Section 171 of the CGST Act, 2017 and hence appropriate action should be taken against them.

2. The above complaint was examined by the Standing Committee and vide the minutes of its meeting dated 13.04.2018 it had requested the DGAP to initiate investigation under Rule 129 (1) of the CGST Rules, 2017 and collect evidence necessary to determine whether the benefits of reduction in the rate of tax or Input Tax Credit (ITC) had been passed on by the Respondents to their recipients or not.

3. In this connection, the DGAP had called upon the Respondent No. 1 vide his letter dated 18.05.2018, to submit the tax rate structure and MRP of the product (i) prior to GST regime and (ii) post GST regime before 15.11.2017 and after 15.11.2017. Emails dated 21.05.2018 and 31.05.2018 were also sent to the Respondent No. 1 to submit the required information but no reply was received from him. The DGAP had also asked the Respondent No. 2 vide his letter dated 13.06.2018 to submit similar information which he had sought from the Respondent No. 1, who vide his email dated 18.06.2018 had sought 15 days' time to submit the reply however, no reply was received.

4. A Notice under Rule 129 of the CGST Rules, 2017, was issued on 16.07.2018 by the DGAP, directing the Respondents to intimate as to whether they admitted that they had contravened the provisions of Section 171 of the CGST Act, 2017, by increasing the price of the product after implementation of the GST w.e.f. 01.07.2017. The Respondents were also asked to suo moto determine the quantum of profiteering, if any, on account of increase in the price of the product and indicate the same in their replies to the Notice issued by the DGAP. Further, the Respondents were also given an opportunity to inspect the non-confidential evidences/information received from the complainant on any working day between 23.07.2018 to 25.07.2018. The Respondent No. 3 visited the office of the DGAP on 25.07.2018 to inspect the same. However, the Respondents No. 1 & 2 did not inspect the record. Vide e-mail dated 15.10.2018, the complainant was requested to inspect the non-confidential evidences/replies

submitted by the Respondents on 17.10.2018 or 18.10.2018 and he had inspected the non-confidential information submitted by the Respondent No. 1 on 18.10.2018.

5. The DGAP had requested for granting extension in time to complete the investigation up to 08.11.2018 which was allowed by this Authority under Rule 129 (6) of the above Rules, vide its order dated 31.07.2018. The present investigation pertains to the period between 01.07.2017 to 31.07.2018.

6. The DGAP in his Report has stated that the Respondent No. 1 in reply to his notice had supplied information regarding period-wise applicable tax structure, MRP and the selling price of the product vide his letter dated 25.07.2018, the details of which are mentioned in the table given below:-

Period	**Excise Duty Rate**	**Avg. VAT/ GST Rate**	**MRP (Rs.)**	**Abbott's Actual Selling Price (excluding VAT/ GST) (Rs.)**
Pre- GST (Upto 06.05.2016)	Central Excise Duty exemption till 06.05.2016 as the product was manufactured at Baddi Plant (Area-based exemption under Notification No. 49/2003-CE and 50/2003-CE dated 10.06.2003)	12.5%	348	222.72

Pre-GST (07.05.2016 to March, 2017)	12.5% on abated MRP of 65%= 8.13% of MRP	12.5%	348	222.72
Pre-GST (April, 2017 to June, 17)	12.5% on abated MRP of 65%= 8.13% of MRP	12.5%	365	233.60
Post-GST (01.07.2017 to 14.11.2017)	0%	28%	415	233.44
Post-GST (15.11.2017 onwards)	0%	18%	382	233.08

7. The DGAP has also stated that the Respondent No. 1 was also asked, vide letter dated 25.09.2018, to submit the details regarding GSTN registrations obtained, details of the invoice-wise outward taxable supplies of the above product other than zero rated from 01.07.2017 to 31.07.2018 along with the certified summary of the same, Melaglow Credit Note register for the period from July, 2017 to July, 2018, Melaglow Debit Note register for the period from July, 2017 to July, 2018, Copies of GSTR-1 and GSTR- 3B returns for the State of Delhi, for the period from July, 2017 to July, 2018, copies of two sample sale and purchase invoices of the goods under investigation for the period from July, 2017 to July, 2018. The Respondent No. 1 vide his reply dated 04.10.2018 had submitted the above mentioned details and documents to the DGAP.

8. The DGAP has further stated that the Respondent No. 2 had submitted reply to the notice issued by him, vide his letter dated 27.07.2018 which stated that he had got the product manufactured on

job work basis from M/s Helios Pharmaceuticals and had sold the same to the Respondent No. 1 on transaction value and the MRP had been fixed by Respondent No. 1 himself. The Respondent No. 2 had further informed that the product was manufactured in a factory located at Baddi, Himachal Pradesh which was availing area-based exemption in terms of Notifications No. 49/2003-CE and 50/2003-CE, both dated 10.06.2003, till 06.05.2016. Therefore, the applicable rate of tax was the average rate of Value Added Tax (VAT) @12.5% upto 06.05.2016 and post 06.05.2016, Central Excise Duty (CED) @12.5% was applicable on the abated MRP (65%) of the product. The Respondent No. 2 had also submitted invoices issued by him to the Respondent No. 1 for the pre-GST and post-GST periods. The details of the invoices are mentioned in the table below:-

S. No.	Invoice No.	Invoice Date	Transaction Value per Unit (Rs.)
1	SH/00009/16-17	28.04.2016	68.61
2	SH/00013/17-18	25.05.2017	94.23
3	GHP/17-18/00006	28.08.2017	64.58
4	GHP/17-18/00045	11.12.2017	64.58

9. The DGAP has also intimated that he had sent an e-mail to the Respondent No. 2 on 06.09.2018 asking him to submit the copy of the Central Excise invoices, evidencing payment of CED post 06.05.2018 and the Respondent No. 2 vide his e-mail dated 19.09.2018 had informed that the product was being manufactured

for him by from the job worker viz. M/s Helios Pharmaceuticals at its manufacturing facility located in Village Malpur, P.O. Bhud, Baddi, Teh. Nalagarh, Distt.-Solan, Himachal Pradesh- 173205 and the CED was being paid by M/s Helios Pharmaceuticals. The Respondent No. 2 had also submitted the desired invoices and the documents to the DGAP.

10. The DGAP has further intimated that vide his reply dated 27.07.2018, the Respondent No. 3 had submitted that he had purchased the product from M/s Aditya Pharmaceuticals (Distributor of Respondent No. 1) at a price of Rs. 259.38/- exclusive of taxes. The Respondent No. 3 had also submitted his purchase tax invoice No. S1/17-18/28781 dated 27.01.2018 issued by M/s Aditya Pharmaceuticals, showing the MRP as Rs. 415/-. M/s Aditya Pharmaceuticals had also provided its purchase invoice No. 3194078993 dated 28.10.2017 issued by the Respondent No. 1, mentioning the MRP as Rs. 415/-.

11. The DGAP has also informed in his Report that the Central Government on the recommendations of the GST Council had reduced the GST rate on the above product from 28% to 18% w.e.f. 15.11.2017 vide Notification No. 41/2017-Central Tax (Rate) dated 14.11.2017, in consequence of which the Respondents were required to sell the above product on the base price which was being charged by them before 15.11.2017 and levy GST @18% so that the benefit of reduction in the rate of tax could be passed on to their customers. The DGAP while examining the replies and invoices submitted by the Respondents No. 1 and 2 has further intimated that the following tax

structure was applicable during the pre-GST and post-GST periods in respect of the above product:-

S. No.	Supplier	Tax/Duty	Rate of Tax/ Duty	Tax Amount (Rs.)	Remarks
1	M/s Helios Pharmaceuticals (Job Worker)	CED	8.13%	29.66	12.5% on 65% of MRP of Rs. 365/-
2	M/s Sami Labs Ltd. (Manufacturer)	CST	2%	1.88	On the Central Excise invoice value of Rs. 94.23
3	M/s Abbott Healthcare Pvt. Ltd.	VAT	12.50%	29.2	On the VAT invoice value of Rs. 233.60
			Total Tax Amount	**60.74**	
			Pre GST Tax rate	**30.06%**	Rs. 60.74 as a % of Rs. 202.06 (Rs. 233.60 – Rs. 29.66 – Rs. 1.88)
			Post-GST tax rate	**28%**	w.e.f. 01.07.2017

12. The DGAP has also intimated that during the investigation, it had been observed that the total tax incidence on the product was 30.06% (Rs. 60.74 tax on the base price of Rs. 202.06) in the pre-GST period, which was reduced to 28% at the time of implementation of the GST w.e.f. 01.07.2017. He has further intimated that as post-GST implementation the tax rate was reduced, the provisions of Section 171 of the CGST Act, 2017 were attracted.

13. The DGAP has further intimated that the base price (excluding taxes) of the Respondent No. 1 during the pre-GST era, was Rs.

202.06 [Rs. 233.60 (-) Rs. 29.66 (-) Rs. 1.88], which was increased to Rs. 230.90 (average base price for the sales made during the period 01.07.2017 to 31.07.2018) and thus, it was clear that the MRP had been increased by the Respondent No. 1 and the Respondents No. 2 & 3 were not responsible for profiteering.

14. The DGAP has also submitted that the Respondent No. 1 was required to sell the above product at the pre-GST base price of Rs. 202.06 and charge lower GST @28% w.e.f 01.07.2017 and @18% w.e.f. 15.11.2017 on such base price, to pass on the benefit of reduction in the rate of tax, however, it was apparent from the sales data submitted by him that the per unit base price of the product was increased w.e.f. 01.07.2017 after the GST had come in to force, from Rs. 202.06 to Rs. 230.90 (average base price for the sales made during the period 01.07.2017 to 31.07.2018). The DGAP has further submitted that since the Respondent No. 1 was a supplier registered under the GST, he was legally bound to pass on the benefit of reduction in the rate of GST to his customers immediately w.e.f. 01.07.2017 and 15.11.2017 however, by increasing the base price of the product and also by increasing the cum-tax price charged from the recipients post GST, the benefit of GST rate reduction was not passed on by the Respondent No. 1 to his customers. Therefore, the DGAP has concluded that in respect of the above product, supplied by the Respondent No. 1 during the period between 01.07.2017 to 31.07.2018, the amount of profiteering came to Rs. 96,59,716.26/- on account of increase in its base price as had been furnished in Annexure-15 by him.

15. The above Report was received on 25.10.2018 and was considered by the Authority in its sitting held on 30.10.2018 and it was decided to hear the Applicants and the Respondents on 15.11.2018.

16. Three personal hearings were accorded to the parties on 15.11.2018, 13.12.2018 and 19.12.2018, wherein the Applicant No. 1 Shri R. K. Gupta appeared in person; the Applicant No. 2 was represented by Smt. Gayatri, Deputy Commissioner and Sh. Manoranjan, Assistant Commissioner; the Respondent No. 1 was represented by Sh. Khomba Singh, Sh. Prakash Birla, Sh. Prabhat Ranjan and Sh. Ashish Jani, Company Representatives, Sh. Sanjeev Saraf, Chartered Accountant, Sh. J. P. Singh and Smt. Shalini Ranjan, Advocates; none appeared for the Respondent No. 2 and the Respondent No. 3 was represented by Sh. J. K. Arora, Chartered Accountant & Sh. Harsh Arora.

17. An email dated 12.12.2018 was also received from the Respondent No. 2 stating that since it was a matter to be defended by the Respondent No. 1, hence his presence should be exempted.

18. During the hearing, the Respondent No. 1 has stated that the Respondent No. 2 had manufactured the above product and he had only procured it from him. The Respondent No. 1 has further stated that the DGAP had done incorrect comparison between the pre-GST and post-GST rates and that the comparison should have been done only between the post-GST rates. The Respondent No. 1 has also claimed that from the date of launch of the product and till

01.03.2017, he had offered Rs. 28/- as discount, which had not been counted by the DGAP. The above Respondent was also asked to supply the details of the MRP change at various stages of supply chain along with the date of change of MRP for all the products supplied by him by the Authority.

19. The Respondent No. 1 has filed his first written submissions on 19.11.2018, in which he has denied the allegation of profiteering and submitted that the DGAP's Report was incorrect on facts as well as in law. He has also submitted that the product was based on a phytochemical formula, with de-pigmenting action that lightened the dark spots and it was not a mass-consumption or an essential product. He has also intimated that he was procuring the product from the Respondent No. 2 and it was being produced at Baddi, Himachal Pradesh and was availing area based CED exemption in terms of Notification Nos. 49/2003-CE and 50/2003-CE, both dated 10.06.2003 till 06.05.2016. He has further intimated that with effect from 07.05.2016, the product attracted CED, @12.5% on the abated MRP (65% of the MRP), which amounted to duty rate of 8.125%. He has also contended that the average rate of VAT applicable on the sale of the product was 12.5%. He has also supplied the summary of the applicable tax structure on the product during the pre-GST and the post-GST regime which is mentioned in the table given below:-

Applicable tax structure on the Product

Period	Central Excise duty (CED)	Central Excise rate	Avg. VAT / GST Rate	MRP (Rs.)	AHPL's Actual Selling Price (Rs.)
Pre-GST Period (Up to 06.05.2016)	Exempted from Central Excise Duty, as the product was manufactured at a manufacturing facility in Baddi (availing area based exemption)	0%	12.50%	348	222.72
Pre-GST Period (From 07.05.2016 to March 2017)	Attracted Central Excise Duty	12.5% on abated MRP of 65% = 8.125% effective rate	12.50%	348	222.72
Pre-GST Period (March 2017 to June 2017)	Attracted Central Excise Duty	12.5% on abated MRP of 65% = 8.125%	12.50%	365	233.60
Post GST Period (from 01.07.2017 to 14.11.2017)		0%	28%	415	233.44
Post GST Period (15.11.2017 onwards)		0%	18%	382	233.08

20. The Respondent No. 1 has also submitted that Section 171 of the CGST Act, 2017 was not applicable in the instant case since its scope was restricted to the cases where there was a reduction in the rate of GST and it did not extend to the reduction in the rate of GST

as compared to the pre-GST indirect tax rates. The Respondent No. 1 has also submitted that the rates of various taxes/duties leviable during the pre-GST period and the pre-GST price of the product have been used to conclude that the benefit of reduction in the rate of tax has not been passed on by way of commensurate reduction in the prices. He has further submitted that the word "reduction" in the "rate of tax" used in Section 171 of CGST Act, 2017 was restricted to the reduction in the "rate of GST" which provided the basis for the anti-profiteering measures.

21. The Respondent No. 1 has also submitted that the DGAP had recorded in his Report that the base price of the product was increased after 01.07.2017 and hence the benefit of reduction in the tax rate was not passed on to the recipients. He has further submitted that for invoking the provisions of sub-section 171(1) the necessary precedent condition was a reduction in the rate of tax on supply of good and services and hence there had to be:-

(i) A reduction;

(ii) The reduction should be in the **"rate of tax"**; and the rate of tax should be on "supply" of goods and services however, in the present case, the necessary precedent condition was not satisfied, since there was no reduction in "rate of tax" on the product, when the GST was introduced w.e.f. 01.07.2017 and the "tax" pertained to the tax imposed under the CGST Act, 2017. He has further contended that there could have been no reduction in the rate of GST, when the GST

was introduced and brought into force for the first time with effect from 01.07.2017.

22. The Respondent No. 1 has further submitted that the aforesaid interpretation of the term "rate of tax" on any "supply" of goods or services, was unambiguous with reference to the various provisions of the GST law. The terms "rate of tax" and "tax" were not specifically defined under the CGST Act or the State GST Acts and hence, the issue whether the various taxes and duties levied prior to the introduction of the GST were liable to be included within the scope of the term "rate of tax" had to be determined. He has also claimed that Section 9 of the CGST Act, 2017 and Section 5 of the Integrated Goods and Services Tax (IGST) Act, 2017 i.e. the charging provisions, stated that there shall be levied a "tax" called the CGST or the IGST on all the intra/inter-state supplies of goods or services or both thus, in these Sections, the term "tax" had expressly been mentioned as CGST/IGST/SGST. He has further claimed that the term "tax" has been used in the charging provisions to denote the tax levied on the taxable event of "supply", and not to any other tax or duty levied on a taxable event other than "supply" and hence the term "tax" did not cover a tax imposed on a taxable event other than "supply" hence, a tax on the manufacture of goods viz. the CED or a tax on the sale of goods i.e. the Central Sales Tax (CST) or the VAT did not fall under its ambit.

23. He has further drawn attention to Section 14 of the CGST Act, 2017 and averred that the term 'change in the rate of tax' used

therein was limited to the change in the rate of CGST leviable under the above Act and the same could not be extended to cover pre-GST taxes. He has further contended that if the intention of the legislature was to empower the Authority to investigate cases based on the rates of taxes or duties levied prior to the introduction of the GST and the rate of GST levied after introduction of the GST, the provisions of Section 171 of the CGST would have been worded accordingly, in the absence of which the Authority did not have the legislative mandate to investigate and compare the GST rates with the rates of taxes or duties levied prior to the introduction of GST. He has further averred that the Section did not make any reference to the taxes levied under the indirect tax enactments in force prior to the introduction of the GST and hence the term reduction in the "rate of tax" on supply of goods or services had to be read in conjunction with the succeeding words "on any supply of goods or services" and could not be read in isolation. The Respondent No. 1 has also argued that when the expression "reduction in the rate of tax" has been used along with the succeeding words "on any supply of goods or services", the said succeeding words could not be ignored while interpreting the scope of the expression "reduction in rate of tax" and hence, any interpretation which rendered some words in the statutory provision as superfluous or redundant had to be avoided. He has also placed reliance on the judgements recorded in the cases of ***Aswini Kumar Ghose v. Arabinda Bose AIR 1952 SC 369, Rao Shiv Bahadur Singh v. State of U. P. AIR 1953 SC 394*** and ***J. K. Cotton Spinning & Weaving Mills Co. Ltd. v. State of U. P. AIR 1961 SC 1170***.

Thus, he has argued that the scope of Section 171 had to be interpreted as being limited to the reduction in the rate of tax levied on supply of goods or services i.e. to the reduction in the rate of GST.

24. The Respondent No. 1 has also pleaded that the term "rate of tax" was employed in the singular form and hence the term used in Section 171 was "rate of tax", and not 'rates of taxes' and if the intention of the legislature was to empower the Authority to investigate cases based on the rates of taxes or duties levied prior to the introduction of GST and the rate of GST levied after introduction of the GST, Section 171 would have employed the plural term 'rates of taxes'. He has further pleaded that wherever the legislature intended to refer to the provisions of the erstwhile indirect tax enactments, the term 'existing law' had been used, however, in Section 171 there was no reference to any tax levied under the "existing law".

25. The Respondent No. 1 has also submitted that the legal maxim *contemporanea exposito*, which was used by the courts to interpret any ambiguous law was applicable in this case also. The Respondent No. 1 has also argued that the Authority on its website had published its mandate and had also defined profiteering in reply to the FAQs however, the same did not have the force of the law. He has further cited the judgments of the Hon'ble Supreme Court passed in the cases of: *(i)* ***K. P. Varghese v. Income Tax Officer 1982 SCR (1) 629***; *(ii)* ***Desh Bandhu Gupta and Co. v. Delhi Stock Exchange Association Ltd. (1979) 3 SCR 373*** and (iii) ***Spentex Industries Ltd. v. CCE 2015 (324) E.L.T. 686 (S.C.)*** and submitted that the

legislative intent behind section 171 was to empower the Authority to investigate cases of profiteering on account of change in the rate of GST only and any comparison of the rates of various taxes and duties levied before introduction of GST, with the rate of GST levied under the GST enactments, and the conclusions derived based on such comparison, were beyond its legal mandate.

26. He has also claimed that Section 171 has been introduced to ensure that a reduction in the rate of GST on any supply of goods or services was passed on by a commensurate reduction in the price. As these rates had been reduced on a number of products it was imperative that the benefit of reduction in the rates was passed on to the consumers and was not pocketed by the suppliers which would amount to unjust enrichment. The Respondent No. 1 has further claimed that he had dutifully reduced the price of the product post reduction in the rate of GST with effect from 15.11.2017 which was clear from the table given below:-

Period	Rate	MRP (Rs.)
01.07.2017-14.11.2017	28%	415
15.11.2017 onwards	18%	382

27. The Respondent No. 1 has also submitted that even if it was assumed that the scope of Section 171 extended to the reduction in the rate of GST as compared to the pre-GST indirect tax rates, it was not applicable in his case since there was no "reduction in rate of tax"

with effect from 01.07.2017, rather, there was an increase in the rate of tax w.e.f. 01.07.2017. He has further submitted that In the table given in Para 14 of the Report, the pre-GST tax rate had been computed by calculating the tax amount of Rs. 60.74 as a % of Rs. 202.06 i.e. by reducing the amount of CED and CST from the VAT invoice value of Rs. 233.60, however, this method of calculation was incorrect in as much as:-

- On a product where MRP had been affixed, the effective tax rate had to be calculated on the total taxes leviable at all stages in the distribution chain which were included in the MRP of the product, divided by a denominator arrived at MRP less all the applicable taxes.
- The method of calculating the tax only up to the stage of sale by the Respondent and ignoring the tax paid subsequently in the distribution chain, was incorrect.
- The method of calculating the denominator as Respondent's selling price less the taxes, was also incorrect.

28. The Respondent No. 1 has further submitted that if the rate of tax was computed as per the above formulation, the pre-GST rate worked out to be 24.62% and since the rate of GST applicable on the product w.e.f. 01.07.2017 was 28%, there was no reduction in the rate of tax as was clear from the following table:-

Particulars	*Effective rate computation as per the DGAP Report*	*Correct method of effective rate computation*
Central Excise Duty	29.66	29.66
CST	1.88	1.88
VAT (upto the stage of Abbott's sale price)	29.2	29.2
VAT (in the distribution chain beyond sale by Abbott i.e. in subsequent sales)	0	11.36
(A) Numerator - Total Tax	60.74	72.10
(B1) Denominator – Abbott's sales price minus taxes	233.60 - 60.74 = 202.06	---
(B2) Denominator – MRP of the product (i.e. Rs 365/-) minus all applicable taxes	---	365 - 72.10 = 292.90
Effective tax rate	A/B1 = 60.74/202.06 = **30.06%**	A/B2 = 72.10/292.90 = **24.62%**

29. The Respondent No. 1 has further submitted that the computation had been done without thorough understanding of the pricing structure of the product and the tax computation method under the prevailing indirect tax laws. He has also contended that by following an arbitrary computation methodology, the DGAP has calculated the effective tax rate (pre-GST) as 30.06% and has wrongly concluded that the tax rate has been reduced to 28% (post

GST), however, the total effective tax rate (pre-GST) was 24.62%, which had increased to 28% post GST (an increase of around 3.38%). He has further contended that the very invocation of Section 171 on the ground that there was a "reduction in the rate of tax" was wrong.

30. The Respondent No. 1 has also submitted that the conclusion of the DGAP that the base price of the product was increased post GST, was incorrect as there was no such increase in the base price, which was maintained at around Rs. 233 pre and post GST. He has further submitted that the Report was based on two basic wrong assumptions viz. (i) that there was a reduction in the rate of tax and (ii) that the base price of the product was increased as the base price at which the goods were sold was Rs. 233.60 during the period up to 30 June 2017 (pre-GST) and Rs. 233.44 during the period from 1 July 2017 (post-GST)

31. The Respondent No. 1 has also claimed that the increase in the MRP was due to increase in the indirect tax rates on account of introduction of GST and due to revision of pricing structure due to withdrawal of the discount which was earlier taken in to account while fixing the MRP Which could not be brought under the purview of Section 171. He has further claimed that the DGAP had ignored that the cause for increase in the MRP was not due to increase in the base price or profiteering but was on account of following factors:-

a. Up to 06.05.2016, i.e. up to the period when CED exemption was applicable, CED was not factored in the selling price since the said duty was exempted.

b. With effect from 07.05.2016, when the above exemption was withdrawn the applicable CED rate was 12.5% on 65% of MRP i.e. @8.125%, however, he had not increased his MRP. He has also stated that the product continued to be supplied at the earlier MRP of Rs. 348 and base price of Rs. 222.71. He has further stated that the CED was borne by him by factoring discount in the pricing structure, to ensure that the burden was not passed on to the consumers. He has also argued that the normal price increase due to inflation was kept on hold since the launch of the product in April 2015 till March 2017, when a marginal increase of 4.89% was made otherwise he was increasing the price annually. He has further argued that the base price of the product was maintained at the same level, pre-GST and post GST.

32. The Respondent No.1 has also pleaded that he had compensated losses of his trade partners by paying approx. Rs. 6 Lakhs due to introduction of GST. He has also submitted the details of MRP of his product and that of other companies to claim that not only he but they had also increased their MRPs:-

Competition Brand Name	MRP pre-GST	MRP @ 28% GST	MRP @ 18% GST
Melaglow Rich 20 gm	365	415	382
Biluma 15 gm	395	435	401
Kojivit Ultra 20 gm	326	357	367
Advan 10	435	470	430
Advan 20	560	590	560

33. In his submissions dated 24.12.2018, the Respondent No. 1 has stated that post CED exemption, he had not passed on the cost of excise to the consumer by way of price increase and charging of the same at the time of the implementation of the GST it had been viewed by the DGAP as increase in the base price although he was entitled to charge the cost of excise duty post May 7, 2016.

34. In his submissions dated 24.12.2018 the Respondent has claimed that after the expiry of the CED exemption w.e.f. 07.05.2016 and upto 30.06.2017, after which the GST had come in to force he had not increased the price of the above product and had increased it w.e.f. 01.07.2017, although he had right to increase the same, however, it had been construed as profiteering made by him which was not his intention. He has therefore, stated that he had taken an internal decision to suo moto deposit the alleged amount of profiteering of Rs. 96,59,716.26/-. The Respondent No. 1 has further requested to close the matter upon deposit of the profiteered amount along with the applicable interest as per the CGST Act, 2017.

35. Reply was also sought from the DGAP, vide order dated 20.11.2018, by the Authority on the submissions made by the Respondent No. 1 on 19.11.2018. The DGAP vide his reply dated 04.12.2018, received by the Authority on 06.12.2018, has intimated that the scope of Section 171 of the CGST Act, 2017 was not restricted to the reduction in the rate of GST only and if the tax incidence on a product got reduced after the introduction of GST w.e.f. 01.07.2017, the provisions of Section 171 were attracted. He has further intimated that the total tax

incidence on the product upto the stage of fixation of Respondent No. 1's sale prices had been compared for the pre and post GST periods which clearly indicated that the rate of tax on the product had gone down from 30.06% to 28% after the introduction of GST w.e.f. 01.07.2017. He has also intimated that other issues raised by the Respondent had already been covered in the Investigation Report itself.

36. We have carefully considered the material placed before us and all the submissions made by the Respondent No. 1, dated 19.11.2018 and 24.12.2018, and email received by the Authority from the Respondent No. 2, dated 12.12.2018. In the instant case, the Respondent No. 1 has raised mainly three objections. The first objection raised by him states that Section 171 of the CGST Act, 2017 was not applicable in the instant case since its scope was restricted to the cases where there was reduction in the rate of GST on the supply of the goods or services and a reduction in the rate of GST, did not extend to a reduction in the rate of tax when compared with the pre-GST indirect tax regime rates. In this regard, it would be appropriate to mention that the main objective of introducing the GST was to subsume multiple central and state taxes to reduce the costs of doing business and while doing so there should not be exorbitant rise in the prices. To curb the tendency of undue enrichment by the suppliers of goods and services on account of and on the eve of implementation of the GST Section 171 (1) of the CGST Act, 2017 was enacted which states that "a reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the

recipient by way of commensurate reduction in prices." Therefore, It is clear from the plain reading of the above provision that any reduction in the rate of tax should result in commensurate reduction in the price w.e.f. 01.07.2017, the date from which the above Act has come in to force so that there is no profiteering by the suppliers at the expense of the consumers in case the rate of tax is reduced post GST and in case it is not done the supplier shall be liable for breach of the above provision. It is also clear from the perusal of Section 174 of the CGST Act, 2017 and Section 173 of the State GST Acts, 2017 that the Central and the State Acts which imposed CED, CST as well as the VAT have been repealed (Except for Entry 84 of the Union List and Entry 54 of the State List) and the above duty/taxes have been subsumed in the GST and the new rates of GST have been fixed near to the net incidence of the above three taxes which was in force before coming in to effect of the GST, as per the recommendation of the GST Council. Therefore, in case the net effect of the above taxes was more than the rate of GST fixed on 01.07.2017 the same would have to construed as reduction in the rate of tax as per the provisions of Section 171 (1) as the above provision had come in to effect immediately w.e.f. 01.07.2017 and the consequent benefit in the shape of commensurate reduction in the price has to be passed on otherwise it would result in earning undue profit by the supplier on account of tax which they can not appropriate. Had this not been the intention of the Parliament/Legislatures it would have provided that any tax reduction after coming in to force of the above Acts w.e.f. 01.07.2017 would be construed as violation of the above Section. On the other hand if the

rate of GST fixed on 01.07.2017 is more than the net incidence of the above three taxes applicable before 3.06.2017 the supplier can not be forced to charge the lower rate of tax and he would be entitled to charge the enhanced rate of tax and consequently he would not be falling foul of Section 171 (1) as there is no reduction in the rate of tax. The term "rate of tax" used in Section 171 (1) has a much wider scope and can therefore not be restricted only to the GST rate reduction. Therefore, there is no force in the contention of the above Respondent that the provisions of Section 171 (1) can not be invoked by comparing the pre GST rate with the post GST rate of tax as he can not be allowed to pocket the amount of reduced tax which should have normally gone to the coffers of the Central/State Governments. Any benefit of reduction in the rate of tax given by the above Governments by sacrificing their own revenue must be passed on to the customers by commensurate reduction in the prices by the suppliers as per the intention of Section 171 and any other interpretation of the same would be illogical and unreasonable.

37. It appears that the Respondent No. 1 is trying to misinterpret the provisions of Section 9 of the CGST/SGST Acts, 2017 and Section 5 of the IGST Act, 2017 by stating that the term "tax" as used in the above Sections does not apply on the CED, CST or the VAT as it applies only on the "supply" of goods and services. A bare perusal of Section 7 of the CGST/SGST Acts, 2017 shows that "supply" includes "sale" also and as per Section 2 (21) of the IGST Act, 2017 the supply shall have the same meaning as has been assigned to it under Section 7 of the CGST Act, 2017. As CED forms part of the price of the product

on which VAT is leviable therefore, all of them viz. CED, CST and VAT are equally applicable on the taxable event of "supply" as supply includes sale also. The provisions of Section 14 of the above Acts pertain to the "time of supply" with reference to the "rate of change in the tax" and not to the reduction in the rate of tax and hence they are being wrongly quoted by the above Respondent in his support. Therefore, both the rates of tax applicable pre-GST and post-GST can be compared and in case there is reduction in the rate of tax post-GST the same falls under the preview of Section 171 (1) of the above Act.

38. Section 171 (2) of the above Act read with Rule 127 of the CGST Rules, 2017 empowers this Authority to examine whether the benefits of tax reduction or input tax credit have been passed on by the suppliers or not. As has been discussed above there is no restriction imposed by the Parliament/ State Legislatures on comparing the pre and post GST rates and nor the terms 'tax', 'rate of tax' or 'rates of tax' or 'change in the rate of tax' prohibit such comparison, to examine whether the above two benefits have been passed on or not. There is no doubt that the expression reduction in the rate of tax has to be read in conjunction with the words on any supply of goods and services but it can not be interpreted to mean that only reduction in the rate of GST can be considered for invocation of Section 171 (1) and no comparison can be made with the pre-GST rates.

39. The Respondent No. 1 has submitted three case laws i.e. ***Aswini Kumar Ghose v. Arabinda Bose AIR 1952 SC 369, Rao Shiv Bahadur Singh v. State of U. P. AIR 1953 SC 394*** and ***J. K. Cotton Spinning & Weaving Mills Co. Ltd. v. State of U. P. AIR***

1961 SC 1170, in his support which pertain to the interpretation of the statutes. It is to emphasize that the legal principles for interpreting a statute are to be used only when parent legislation is ambiguous and unclear in its intent. In the instant case, Section 171 of the CGST Act, 2017, is crystal clear in its objective and scope. Hence, it is respectfully submitted that the cases referred to by the Respondent No. 1 are of no help to him.

40. The Respondent No. 1 has also quoted the mandate of this Authority which has been mentioned on its website as well as the FAQs published by the Authority and has quoted three cases viz. ***K. P. Varghese v. Income Tax Officer 1982 SCR (1) 629, Desh Bandhu Gupta and Co. v. Delhi Stock Exchange Association Ltd. (1979) 3 SCR 373*** and ***Spentex Industries Ltd. v. CCE 2015 (324) E.L.T. 686 (S.C.)*** to substantiate his invoking of the legal maxim contemporanea exposito used for interpretation of the statutes. Here, a well settled principle of law is that a legal statute and its provisions occupy a higher position in the order of precedence when it comes to interpretation. The FAQs/Information on the Authority's website are merely guiding in nature and have no binding force of a statutory law and hence the above maxim can not be invoked by the Respondent in his support.

41. Also, the legal maxim of contemporanea exposito is applicable in construing ancient statutes, but not for interpreting acts which are comparatively modern. In the legal jurisprudence, the maxim of contemporanea exposito was invented to interpret the provisions of statues made centuries earlier. In English courts, the legal maxim has

been used to interpret the laws made in the Victorian times but according to the latest contemporary legal usages assigned o those provisions it has been rarely used. In this respect, the landmark case of ***J. K. Cotton Spinning and Weaving Mills Ltd. and another v Union of India and Others, AIR 1988 SC 191,*** is worth mentioning. In this case, the learned counsel had relied on the judgement passed in the case of ***K. P. Varghese v. the Income Tax Officer, Ernakulam AIR 1981 SC 1922*** (also cited by the Respondent No. 1), on which the Hon'ble Supreme Court had observed that in ***K. P. Varghese*** case there was ambiguity and a word was capable of two constructions hence, the maxim contempranea expositio was applied, but in this case there is no ambiguity and hence the maxim cannot be imported. Further, in the case of ***National Textile Corporation, New Delhi and another v. Swadeshi Mining and manufacturing Co. Ltd, Lucknow and others AIR 1988 SC 782,*** the Hon'ble Supreme Court had ruled that the question can be resolved by interpretation of the relevant provisions of the act itself and there is **no ambiguity** hence the well settled principle of contemporanea exposito is not applicable here and is **relevant only in construing old statutes**. Since, CGST/SGST Acts, 2017 were passed by the Parliament/State Legislatures less than 2 years ago, they cannot be termed as old statutes. Moreover, the provisions of Section 171 are not at all ambiguous and are rather very clear in their scope and intent. Therefore, the Respondent No. 1's argument of invoking the legal maxim of contemporanea exposito, to arrive at the 'contemporary

exposition' of the statute is not tenable and hence no reliance is being placed on the cases cited by him.

42. The Respondent No. 1 in his submission dated 19.11.2018 has contended that there was no reduction in the rate of tax and the DGAP had erred while calculating the effective rate of tax in the pre-GST regime. The Respondent No. 1, in para 41 of his submissions has given a table and argued that the DGAP had not included the VAT charged on the sale of the product in question beyond the sale made by him meaning that the VAT charged in the subsequent sales made after the Respondent No. 1 had sold the product should also have been included while computing the pre-GST rate. He has further claimed that if the methodology suggested by him was employed the pre-GST rate of tax would be 24.62% which had been increased to 28% post-GST (increase by 3.38%) and hence the calculation of this tax by the DGAP as 30.06% was wrong. The plea made by the Respondent can not be accepted due to the reason that it was he who had increased the base price as well as the MRP and for making comparison of the pre and post GST incidence of tax the rate which were applicable till the supply was made by him were only relevant for this computation. Mere reduction in MRP from Rs. 415 to 382 due to change in the rate of tax from 28% to 18% when the base price has been increased from Rs. 202.06 to Rs. 230.90 does not amount to passing on the benefit of reduction in the rate of tax. The DGAP has rightly computed that the rate of tax of 30.06% was applicable till 30.06.2017 which was reduced to 28% after introduction of the GST

on the above product vide para 14 of his Report which can be fully relied upon.

43. The Respondent No. 1, in his submission dated 19.11.2018, has said that he had not increased the base price and the DGAP's calculation was factually incorrect as it was based on the wrong assumption that there was reduction in the rate of tax post-GST. He has also claimed that the increase in the MRP by 4.89% was made in March, 2017 due to increase in the rate of GST and the withdrawal of the discount which he was giving due to cessation of the CE exemption. But the Respondent No. 1's submissions fall short of establishing this fact as it is apparent from the record that he had increased the base price of the product from Rs. 202.06 (Rs. 233.60-Rs. 29.66 CED-Rs. 1.88 CST) to Rs. 230.90 per unit w.e.f. 01.07.2017 whereas he should not have increased it and supplied the product by charging 28% GST w.e.f. 01.07.2017 and 18% w.e.f. 15.11.2017 to pass on the benefit of tax reduction. There is also no evidence to suggest that the above Respondent had increased the base price due to withdrawal of the CED exemption the benefit of which he was giving to his customers as discount or due to the implementation of the GST or due to inflation. If the Respondent had not increased his price annually it was his own business call for which he cannot claim any allowance. The Respondent No. 1 has failed to explain the coincidence why he had increased his base price on the date from which the rate of tax was reduced which leads to the only conclusion that he wanted to appropriate the benefit of tax reduction

by such increase. Therefore, the contentions of the Respondent No. 1 made in this behalf are incorrect and hence the same cannot be accepted.

44. The above Respondent has also claimed that he had paid Rs. 6 Lakhs to his distributors to offset the losses suffered by them however, the Respondent can not increase his base price to cover his losses at the expense of the tax concession given to the customers. He has also cited the prices of his competitors to prove that his MRP was the lowest however, the claim made by him cannot be confirmed due to lack of supporting evidence and hence the same cannot be relied upon.

45. The Respondent No. 1 in his submission made to this Authority on 24.12.2018 has specifically admitted that he had resorted to profiteering and agreed to deposit the entire amount of Rs. 96,59,716.26/- along with applicable interest therefore, there is no doubt that he has contravened the provisions of Section 171 (1) of the above Act and is hence, liable for its consequences.

46. It is also revealed from the perusal of the record that the Respondents No. 2 and 3 did not have any role regarding the increase in the base price as well as the MRP of the product as it was solely done by the Respondent No. 1, thus, only he is primarily responsible for the benefit of reduction in the tax rate not having been passed on to the recipients.

47. From the above discussion, it is revealed that the rate of tax was 30.06% in the pre-GST era which was reduced to 28% in the post-GST era vide Notification No. 1/2017 Central Tax (Rate) dated

28.06.2017, and the rate of GST was further reduced from 28% to 18% vide Notification No. 41/2017- Central Tax (Rate) dated 14.11.2017. However, during these periods, the base price of the product was increased from Rs. 202.06 to Rs. 230.90 per unit which resulted in increasing of the selling price amounting to denial of not passing the benefit of tax reduction to the customers. We have carefully gone into the computation of the profiteered amount made by the DGAP the details of which have been furnished by him in Annexure-15 attached with his Report and find that the calculation made by the DGAP in this regard is correct and the same can be fully relied upon. Thus, the total amount the benefit of which was denied to the recipients by the Respondent No. 1 or the profiteered amount during the period w.e.f. 01.07.2017 to 31.07.2018, comes to Rs. 96,59,716.26/-. The Respondent No. 1 has also himself agreed to deposit this amount along with the applicable interest, vide his submission dated 24.12.2018 before this Authority.

48. Accordingly, the Respondent No. 1 is directed to reduce the price of above mentioned product as per the provisions of Rule 133 (3) (a) of the CGST Rules, 2017, by making commensurate reduction in its price, keeping in view the reduction in the rate of tax w.e.f 01.07.2017 and 15.11.2017 so that the benefit is passed on to the recipients. Since the Applicant No. 1 has not produced the invoice vide which he had purchased the above product the amount to be refunded to him can not be determined. However, the Authority places on record its appreciation of the efforts made by him in bringing to notice this case

of profiteering and for being present in person through the proceedings. The Respondent No. 1 is also directed to deposit the profiteered amount of Rs. 96,59,716.26 (Rupees Ninety Six Lakh Fifty Nine Thousand Seven Hundred Sixteen and Twenty Six Paise Only) along with the interest to be calculated @ 18% from the date when the above amount was collected by him from his recipients, till the date the above amount is deposited. Since, rest of the recipients in this case are not identifiable, the above Respondent is directed to deposit the amount of profiteering of Rs. 96,59,716.26 (Rupees Ninety Six Lakh Fifty Nine Thousand Seven Hundred Sixteen and Twenty Six Paise Only) along with interest in the Consumer Welfare Fund of the Central and the concerned State Governments as per the provisions of Rule 133 (3) (c) of the CGST Rules, 2017 in the ratio of 50:50 in the Central and State CWFs along with interest @ 18% till the same is deposited within a period of 3 months. **Accordingly, an amount of Rs. 48,29,858.13 (Rupees Forty Eight Lakh Twenty Nine Thousand Eight Hundred Fifty Eight and Thirteen Paise Only) will be deposited in the Central Consumer Fund while the balance will be deposited in the State CWFs as shown in the table given below:-**

S. No.	State/ Union Territory	Total Qty. supplied (in nos.)	Total profiteering (in Rs.)
1	Andhra Pradesh	12,214	2,05,471.4
2	Assam	2,440	42,419.97
3	Bihar	986	16,204.15
4	Chandigarh	1,284	23,408.61

5	Chhattisgarh	2,394	41,846.34
6	Delhi	17,991	3,20,481
7	Goa	1,066	18,659.2
8	Gujarat	13,728	2,42,152.1
9	Haryana	6,288	1,14,459.3
10	Himachal Pradesh	276	4,316.185
11	Jammu & Kashmir	5,857	92,990.59
12	Jharkhand	2,730	48,884.19
13	Karnataka	27,796	4,84,989.6
14	Kerala	16,965	2,46,898.4
15	Madhya Pradesh	6,309	1,16,987.1
16	Maharashtra	53,592	9,41,457.6
17	Manipur	609	11,283.15
18	Meghalaya	228	3,776.91
19	Odisha	7,354	1,28,968.5
20	Pondicherry	264	4,111.775
21	Punjab	8,534	1,53,999.4
22	Rajasthan	7,045	1,22,741.8
23	Tamil Nadu	15,001	2,62,438.2
24	Telangana	16,636	3,07,438.4
25	Tripura	315	5,586.68
26	Uttar Pradesh	20,681	3,45,324.3
27	Uttarakhand	3,117	57,059.39
28	West Bengal	25,173	4,65,503.9
Total amount to be deposited in State Consumer Welfare Funds		**2,76,873**	**48,29,858**

49. The above amount shall be deposited within a period of 3 months by the Respondent No. 1, from the date of receipt of this order, failing which the same shall be recovered by the concerned Commissioners of the Central and the State GST, as per the provisions of the CGST/SGST Acts, 2017 under the supervision of the DGAP and shall be deposited as has been directed vide this order. A detailed Report shall also be filed by the concerned Commissioners of the Central and

the State GST indicating the action taken by them within a period of 4 months from the date of this order.

50. Since, the present investigation in to the issue of not passing on the benefit of reduction in the rate of tax by the Respondent No. 1 has been conducted w.e.f. 01.07.2017 to 31.07.2018, and the Respondent No. 1 has also not provided the details of every stage MRP change in the value chain along with the date of change of MRP for all the products that was demanded by the Authority during the hearing on 15.11.2018, the DGAP is directed to further investigate the quantum of profiteering on all the products including the present product which the Respondent No. 1 is supplying and thereafter submit his report accordingly.

51. It is also established from the above facts that the above Respondent has issued incorrect invoices while selling the above product to his customers as he had not correctly shown the basic price which he should have legally charged from them. The Respondent has also compelled them to pay additional GST on the increased price through the incorrect tax invoices which would have otherwise resulted in further benefit to the customers which he has failed to pass on. It is also established from the record that the Respondent has deliberately and consciously acted in contravention of the provisions of the CGST Act, 2017 by issuing incorrect invoices which is an offence under Section 122 (1) (i) of the above Act. Hence, he is liable for imposition of penalty under the above Section read with Rule 133 (3) (d) of the CGST Rules, 2017. In the interest of natural justice, the Respondent No. 1 is required to be heard as to why shouldn't he be penalised, for

the violation of the above-mentioned provisions of the CGST Act, 2017 and accordingly a notice be issued to him to explain why such a penalty should not be imposed on him.

52. A copy of this order be sent to the Applicants and the Respondents free of cost. File of the case be consigned after completion.

-Sd-

(B. N. Sharma)
Chairman

-Sd-

(J. C. Chauhan)
Technical Member

-Sd-

(R. Bhagyadevi)
Technical Member

-Sd-

(Amand Shah)
Technical Member

Certified copy

(Bhupinder Batar)
Assistant Commissioner, NAA

File No. 22011/NAA/98/Abbott/2018/1977-2027 Dated: 05.03.2019

Copy to:-

1. Shri R. K. Gupta, M-26 (2nd Floor), Kirti Nagar, New Delhi-110015.
2. M/s Abbott Healthcare Pvt. Ltd., 4, Corporate Park, Sion Trombay Road, Chembur, Mumbai- 400 071.
3. M/s Sami Labs Ltd., 19/1 & 19/2, 1st Main, 2nd Phase, Peenya Industrial Area, Bangalore- 560058.
4. M/s Viswas Medico, L Block, Kirti Nagar, New Delhi- 110015.

5. Director General Anti-Profiteering, Central Board of Indirect Taxes & Customs, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi-110001.
6. Commissioner of Commercial Taxes, Office of the Chief Commissioner of State Tax, Eedupugallu, Krishna District, Andhra Pradesh.
7. Commissioner of Commercial Taxes, Office of the Commissioner of Taxes, Government of Assam, Kar Bhawan, Ganeshpuri, Dispur, Guwahati - 781 006.
8. Commissioner of Commercial Taxes, Additional Commissioner (GST), Commercial Tax Department, Ground Floor, Vikas Bhawan, Baily Road, Patna – 800 001
9. Commissioner of Commercial Taxes, Commercial Tax, SGST Department, Behind Raj Bhawan, Civil Lines, Raipur - 492 001
10. Commissioner of Commercial Taxes, Office of Commissioner of Commercial Tax, Vikrikar Bhavan, Old High Court Building, Panji, Goa- 403 001
11. Commissioner of Commercial Taxes, C-5, Rajya Kar Bhavan, Near Times of India, Ashram Road, Ahmedabad.
12. Commissioner of Commercial Taxes, Vanijya Bhavan, Plot No. 1-3, Sector-5, Panchkula. PIN - 134 151.
13. Commissioner of Commercial Taxes, Excise & Taxation Commissioner, Government of Himachal Pradesh, B-30, SDA Complex, Kasumpati, Shimla.
14. Commissioner of Commercial Taxes, Excise & Taxation Complex, Rail Head Jammu.
15. Commissioner of Commercial Taxes, Commercial Taxes Department, Project Bhawan, Dhurva, Ranchi- 834 004.
16. Commissioner of Commercial Taxes, Vanijya Therige Karyalaya, 1st Main Road, Gandhinagar, Bangalore- 560 009
17. Commissioner of Commercial Taxes, Government Secretariat, Thiruvananthapuram -695001.
18. Commissioner of Commercial Taxes, Moti Bangla Compound, M.G. Road, Indore
19. Commissioner of Commercial Taxes, GST Bhavan, Mazgaon, Mumbai- 400 010
20. Commissioner of Commercial Taxes, Department of Taxes, Old Guwahati High Court Complex, North AOC, Imphal West, Manipur - 795 001.
21. Commissioner of Commercial Taxes, Office of the Commissioner, GST&CX Commissionerate, Morellow Compound, M.G.Road, Shillong- 793001.
22. Commissioner of Commercial Taxes, Office of the Commissioner of State Tax, Banijyakar Bhawan, Old Secretariat Compound, Cuttack - 753 001.

23. Commissioner of Commercial Taxes, Office of Excise and Taxation Commissioner, Bhupindra Road, Patiala- 147 001
24. Commissioner of Commercial Taxes, Kar Bhavan, Ambedkar Circle, Jaipur, Rajasthan - 302 005.
25. Commissioner of Commercial Taxes, PAPJM Building, Greams Road, Chennai – 600 006.
26. Commissioner of Commercial Taxes, O/o the Commissioner of State Tax, CT Complex, Nampally Station Road, Hyderabad - 500 001.
27. Commissioner of Commercial Taxes, Office of the Commissioner of Taxes & Excise, Head of the Department, Revisional Authority, P.N. Complex, Gurkhabasti, Agartala - 799 006.
28. Commissioner of Commercial Taxes, Office of the Commissioner, Commercial Tax, U.P. Commercial Tax Head Office Vibhuti Khand, Gomti Nagar, Lucknow (U.P)
29. Commissioner of Commercial Taxes, State Tax Department, Head Office Uttarakhand, Ring Road, Near Pulia No. 6, Natthanpur, Dehradun
30. Commissioner of Commercial Taxes, 14, Beliaghata Road, Kolkata - 700 015.
31. Commissioner of Commercial Taxes, Deptt of Trade & Taxes, Vyapar Bhavan, IP Estate, New Delhi-2 Pin: 110 002
32. Commissioner of Commercial Taxes, First Floor, 100 feet Road, Ellapillaichavady, Pondicherry - 605 005.
33. Commissioner of taxation, Additional Townhall Building, Sector 17-C U.T, 235, Jan Marg, Bridge Market, 17C, Chandigarh, 160017
34. Chief Commissioner of Central Goods & Services Tax, Bhopal Zone 48, Administrative Area, Arera Hills, Hoshangabad Road, Bhopal M.P. 462 011.
35. Chief Commissioner of Central Goods & Services Tax, C.R.Building Rajaswa Vihar, Bhubaneshwar 751007.
36. Chief Commissioner of Central Goods & Services Tax, Chandigarh Zone C.R. Building, Plot No.19A, Sector 17C, Chandigarh 160017.
37. Chief Commissioner of Central Goods & Services Tax, Cochin Zone, C.R.Building, I.S.Press Road, Ernakulam Cochin 682018
38. Chief Commissioner of Central Goods & Services Tax, Delhi Zone C.R. Building, I.P. Estate, New Delhi 110 109
39. Chief Commissioner of Central Goods & Services Tax, Hyderabad Zone GST Bhavan, L.B.Stadium Road, Basheer Bagh, Hyderabad 500 004
40. Chief Commissioner of Central Goods & Services Tax, Jaipur Zone, New Central Revenue Building, Statue Cicle, Cscheme Jaipur 302 005
41. Chief Commissioner of Central Goods & Services Tax, Meerut Zone Opp. CCS University, Mangal Pandey Nagar, Meerut 250004

42. Chief Commissioner of Central Goods & Services Tax, Mumbai Zone GST Building ,115 M.K. Road, Opp. Churchgate Station, Mumbai 400020
43. Chief Commissioner of Central Goods & Services Tax,, Telangkhedi Road, Civil Lines, Nagpur 440001
44. Chief Commissioner of Central Goods & Services Tax, Panchkula SCO 407408, Sector 8 Panchkula
45. Chief Commissioner of Central Goods & Services Tax, Pune Zone GST Bhawan Ice House, 41A, Sasoon Road, Opp. Wadia College, Pune 411001
46. Chief Commissioner of Central Goods & Services Tax, (Ranchi Zone) 1st Floor, C.R. Building, (ANNEX) Veerchand Patel Path Patna, 800001
47. Chief Commissioner of Central Goods & Services Tax, Shillong Zone North Eastern, 3rd Floor, Crescens Building, M.G. Road, Shillong 793 001
48. Chief Commissioner of Central Goods & Services Tax, Vadodara Zone 2nd Floor, Central Excise Building, Race Course Circle, Vadodara 390 007
49. Chief Commissioner of Central Goods & Services Tax, Vishakhapatnam Zone GST Bhavan, Port Area, Vishakhapatnam 530 035.
50. NAA Website.
51. Guard File.