

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

Case No. 07/2020  
Date of Institution 13.09.2019  
Date of Order 27.02.2020

**In the matter of:**

1. Sh Rahul Sharma, M/s Local Circle (I) Pvt. Ltd., 2413, 4<sup>th</sup> Floor, Tower-2, Express Trade Towers 2, Sector-132, Noida-201301.
2. Director General of Anti-Profiteering, Indirect Taxes & Customs, 2<sup>nd</sup> Floor, BhaiVir Singh SahityaSadan, BhaiVir Singh Marg, Gole Market, New Delhi-110001.

Applicants

**Versus**

M/s Samsung India Electronics Pvt. Ltd., 20<sup>th</sup> to 24<sup>th</sup> Floor, Two Horizon Centre, Golf Course Road, Sector-43, DLF Phase-V, Gurugram, Haryana-122202.

Respondent

Quorum:-

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

Present:-

1. None for the Applicant.
2. Sh. Manu Verma, Director-Tax, Sh. Nikhil Aggarwal, Company Personal, Sh. Subodh Mohan, Manager- Indirect Tax, Sh. Pratik Jain and Sh. Sahil Chadha, Advocates for the Respondent.

**ORDER**

1. This Report dated 12.09.2019 and the supplementary Report dated 25.11.2019 has been received from the Applicant No. 2 i.e. the Director General of Anti-Profiteering (DGAP) after detailed investigation under Rule 129 (6) of the Central Goods & Service Tax (CGST) Rules, 2017. The brief facts of the case are that under Rule 128 of the Central Goods and Services Tax (CGST) Rules, 2017, an Application was filed by the Applicant No.1 before the Standing Committee on Anti-Profiteering alleging profiteering by the Respondent, in respect of supply of "Samsung 80 CM (32 inches) HD ready LED TV 32FH4003". The above Applicant alleged that the Respondent did not reduce the selling price of "Samsung 80 CM (32 inches) HD ready LED TV 32FH4003", when the GST rate was reduced from 28% to 18% w.e.f. 01.01.2019, vide Notification No.24/2018 Central Tax (Rate) dated 31.12.2018 and the price of the product remained the same after tax reduction and thus the benefit of reduction in the GST rate was not passed on to the recipients by way of commensurate reduction in the price, in terms of Section 171 of the Central Goods and Services Tax Act, 2017.

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2. The Standing Committee in its meeting held on 11.03.2019, decided to refer the same to the DGAP in terms of Rule 129 of the Rules to conduct a detailed investigation in the matter. The DGAP issued a notice under Rule 129 of the Rules calling upon the Respondent to submit his reply as to whether he admitted that the benefit of reduction in the GST rate w.e.f. 01.01.2019, had not been passed on to his recipients by way of commensurate reduction in price and if so, to suo-moto determine the quantum thereof and indicate the same in his reply to the Notice as well as furnish all documents in support of his reply. Further, in the said Notice dated 08.04.2019, the Respondent was also afforded an opportunity to inspect the non-confidential evidence/information which formed the basis of the said Notice, during the period 15.04.2019 to 17.04.2019 which the Respondent availed of.
3. The DGAP has informed that the period covered by the current investigation was from 01.01.2019 to 31.03.2019 and the time limit to complete the investigation was extended upto 26.09.2019 by this Authority, in terms of Rule 129(6) of the above Rules.
4. In response to the Notice dated 08.04.2019 of the DGAP, the Respondent replied vide letters/e-mails dated 15.04.2019, 18.04.2019, 23.04.2019, 02.05.2019, 10.05.2019, 30.05.2019, 25.06.2019, 26.06.2019, 06.08.2019, 21.08.2019, 22.08.2019 and 28.08.2019. The reply of the Respondent as informed by the DGAP is summed up as follows:
- a. The Respondent stated that an Application dated 18.02.2019 was filed by the Applicant No. 1 alleging profiteering on the part of the Respondent based on two screenshots of 32" LED television with

Model No. 32FH4003 ('the subject product') being sold on the third party online marketplace i.e. Amazon. It was extremely important to note that the Respondent is not the "supplier" of the goods for the transaction in question. The suppliers were two separate dealers namely 'Jumbo Distributors Pvt. Ltd.' and 'EP Electronic Paradise Pvt. Ltd.'.

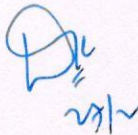
b. The above Applicant had only submitted screenshots of price being listed on an online marketplace and no evidence, whatsoever, had been produced to substantiate that 'supply' has indeed taken place at the price mentioned therein. The Respondent stated that the complaint made against him was entirely arbitrary and did not stand the scrutiny of legislative requirements.

c. The maximum Retail Price ('MRP') based products were sold through two channels namely Business-to-Business (i.e. B2B sales generally meant for institutional buyers) and Business-to-consumer (i.e. B2C sales intended for end consumers). While pricing for B2C sales was highly dynamic and varied depending upon chain structure and other market factors such as size of business, operating cost, location and logistics, etc., prices for B2B sales were negotiated with each customer on a case to case basis depending on various parameters such as volume and order size, etc.

d. The Respondent stated that the sales were made to Canteen Stores Department (CSD) at a specially negotiated price. As a process, the Respondent negotiated an exclusive Index price for a product with CSD and once fixed, while the Respondent could sell the products at a price lesser than the fixed agreed price, it could not sell

the products at a price higher than the agreed price. Generally, the price agreed with CSD was lesser than the price at which the Respondent sold such goods in the open market/trade.

5. Vide the aforementioned letters/e-mails, the Respondent submitted the following documents/information to the DGAP:
  - a) GSTR-1 & GSTR-3B returns for the period from November, 2018 to March, 2019.
  - b) Details of invoice-wise outward taxable supplies during the period November, 2018 to March, 2019.
  - c) Sample copies of the invoices, pre & post 01.01.2019.
  - d) Purchase register and sample Purchase Bills.
6. The DGAP stated that the main issues for determination were whether the rate of GST on the "Samsung 80 CM (32 inches) HD ready LED TV 32FH4003" supplied by the Respondent was reduced from 28% to 18% w.e.f. 01.01.2019 and if so, whether the benefit of such reduction in the rate of GST had been passed on by the Respondent to his recipients, in terms of Section 171 of the Central Goods and Services Tax Act, 2017.
7. The DGAP further observed that the Central Government, on the recommendation of the GST Council, had reduced the GST rate on the "Samsung 80 CM (32 inches) HD ready LED TV 32FH4003" supplied by the Respondent from 28% to 12% w.e.f. 01.01.2019, vide Notification No. 24/2018-Central Tax (Rate) dated 31.12.2018, a matter of fact which had not been contested by the Respondent.
8. The DGAP has stated that the Respondent had contended that in this case, he was not the "supplier" of the goods in question and the Applicant No. 1 had only submitted screenshots of price being listed on



an online marketplace and no evidence had been produced to substantiate that 'supply' had indeed taken place and also contested that the complaint made against him was entirely arbitrary and did not stand the scrutiny of legislative requirement. In this regard, the DGAP has claimed that the contention of the Respondent was incorrect on the following grounds: -

(i) Section 171 of the Central Goods and Services Tax Act, 2017, required every supplier to pass on the benefit of the reduction in rate of tax or the benefit of input tax credit to his recipients by reducing the price commensurately. Under Rule 129 of the Rules, where the Standing Committee was satisfied that there was a prima-facie evidence to show that the supplier had 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 DGAP for a detailed investigation. Further, the mandate of the DGAP was to conduct investigations based on the recommendation of the Standing Committee on Anti-profiteering. The investigation in this case has been initiated on the basis of reference received from the Standing Committee on Anti-profiteering. The recommendation of the Standing Committee as mentioned in Sr.No. 21 of Annex-1C of the DGAP report, was that the said complaint had been received from Sh. Rahul Sharma against M/s Samsung India Electronics, on the grounds of non-reduction of prices of the said goods, even after the GST rate thereon had been reduced from 28% to 18%. Thus, it became apparent to the DGAP that the complaint was against the Respondent

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and not against the two intermediate suppliers, as had been claimed by the Respondent.

(ii) Further, the DGAP has reported that in the application (complaint) of the Applicant No. 1, the name of the supplier was mentioned as M/s Samsung India Electronics Pvt. Ltd. Further, against Sr.No. C-5 of the APAF form, it was mentioned that after GST rate applicable on the said goods was reduced from 28% to 18% in January, 2019, the MRP of Samsung 80 cm (32 inches) HD Ready LED TV 32FH4003 had remained the same. To authenticate his contention, the Applicant No. 1 had included screenshots of certain e-commerce portals such as amazon etc. The DGAP has further stated that though these screenshots carry an entry of sold by \_\_\_\_\_, it was not relevant as both, the Applicant No. 1, and the Standing Committee had mentioned that the subject complaint was against the Respondent, i.e. M/s Samsung India Electronics Pvt. Ltd.

9. The DGAP has further reported that the Respondent, vide his Notice dated 08.04.2019, was asked to provide the details of all the outward taxable supplies of the product impacted by the above said GST rate reduction w.e.f. 01.01.2019. Accordingly, Respondent provided the details of outward taxable supplies of Samsung (32 inches) LED TV and Power Bank to the DGAP. Therefore, the profiteering on Power Bank on which also the rate of GST was reduced from 28% to 18% w.e.f. 01.01.2019 vide Notification No. 24/2018-Central Tax (Rate) dated 31.12.2018, has also been computed by the DGAP. The Respondent also submitted to the DGAP that the Maximum Retail Price ('MRP') based products were sold through two channels namely Business-to-

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Business (i.e. B2B sales generally meant for institutional buyers) and Business-to-consumer (i.e. B2C sales intended for end consumers). Under B2C sales, there were 6 channel structures i.e. Modern Retail, Regional Retail, Distributor, Brand Shop, Direct Dealer and Online. The Respondent had also submitted channel-wise details of the outward taxable supplies and accordingly, profiteering has also been calculated on supply channel-wise basis by the DGAP.

10. The DGAP stated that the Respondent had also sought to exclude the outward sale of the Goods sold to the Canteen Stores Department (CSD) from the scope of the present investigation. The DGAP, on examination of the nature of the above sales and upon scrutiny of the agreements entered into by the Respondent with his supply chain partners, has observed that the reduction in rate of GST w.e.f. 15.11.2017 did not have any impact on the sales mentioned in respect of Goods sold through the Canteen Stores Department (CSD). Further, the DGAP has mentioned that for computation of the amount of profiteering in the case of LED TVs, the sales data of a particular item i.e., Model No. UA32N4003ARXXL, sold through a particular channel i.e., Other Regional Retail Partners - Moderate volume, during the month of December, 2018 (pre-GST rate reduction), was taken and an average base price (without GST) was obtained by dividing the total taxable value by total quantity of this item sold during December, 2018, i.e the pre-rate reduction period. The average base price of this item was then compared with the actual selling price of this item for sales reflected through the same channel during the post-GST rate reduction i.e. after 01.01.2019, as has been illustrated in the Table below:-



arriving at the pre rate reduction price for that channel for each of the items supplied by the Respondent. The DGAP has stated that in such a manner, the extent of profiteering has been worked out supply channel wise.

11. The DGAP has reported that the perusal of the invoices made available by the Respondent indicated that the Respondent had increased the base price of the "Samsung 80 CM (32 inches) HD ready LED TV 32FH4003 and Power Bank" when the rate of GST was reduced from 28% to 18% w.e.f. 01.01.2019. On the basis of aforesaid, pre and post-reduction GST rates and the details of outward taxable supplies (other than zero rated, nil rated and exempted supplies) of the "Samsung 80 CM (32 inches) LED TV and Power Bank" during the period 01.01.2019 to 31.03.2019, as furnished by the Respondent, the amount of net higher sales realization due to increase in the base price of the impacted good, despite the reduction in the GST rate from 28% to 18%, or in other words, the aggregate profited amount worked to **Rs. 37,55,606/-** (in respect of Samsung 80 CM (32 inches) LED TV) + **Rs. 29,736/-** (in respect of Power Bank). Thus, the total amount profited by the Respondent worked out to be **Rs. 37,85,342/-**. The DGAP has further added that the profited amount had been arrived at by the DGAP by comparing the average of the base prices of the "Samsung 80 CM (32 inches) LED TV and Power Bank" supplied by the Respondent through different supply channels during the period 01.11.2018 to 31.12.2018, with the actual invoice-wise base prices of "Samsung 80 CM (32 inches) LED TV and Power Bank" sold during the period 01.01.2019 to 31.03.2019. The excess GST so collected from the

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recipients, was also included in the aforesaid profiteered amount as the excess price collected from the recipients also included the GST charged on the increased base price.

12. The DGAP concluded that the amount of profiteering by the Respondent on account of contravention of provisions of Section 171 of Central Goods and Services Tax Act, 2017, was Rs. 37,85,342/-. The place (State or Union Territory) of supply chain-wise break-up of the total profiteered amount of Rs 37,85,342/- as provided by the DGAP is furnished in the Table below:

**Table-2 (Amount in Rupees)**

Sr.No	State Name	State Code	LED TV (Rs.)	Power Banks (Rs.)	Total (Rs.)
1	Jammu & Kashmir	1	10201	0	10201
2	Himachal Pradesh	2	3081	0	3081
3	Punjab	3	67223	3593	70816
4	Chandigarh	4	1560	0	1560
5	Uttarakhand	5	18002	0	18002
6	Haryana	6	243115	0	243115
7	Delhi	7	74390	4997	79388
8	Rajasthan	8	83155	0	83155
9	Uttar Pradesh	9	315668	0	315668
10	Bihar	10	63059	0	63059
11	Sikkim	11	283	0	283
12	Arunachal Pradesh	12	697	0	697
13	Nagaland	13	2623	0	2623
14	Manipur	14	104	0	104
15	Mizoram	15	2915	0	2915
16	Tripura	16	0	0	0
17	Meghalaya	17	5407	0	5407
18	Assam	18	60060	0	60060
19	West Bengal	19	500530	0	500530
20	Jharkhand	20	47957	0	47957
21	Odisha	21	57314	0	57314
22	Chattisgarh	22	32877	0	32877
23	Madhya Pradesh	23	147546	0	147546
24	Gujarat	24	88481	0	88481
25	Maharashtra	27	585287	4826	590113
26	Karnataka	29	584588	0	584588
27	Goa	30	3212	0	3212
28	Kerala	32	76056	0	76056
29	Tamil Nadu	33	324172	0	324172
30	Pondicherry	34	3065	0	3065
31	Andaman & Nicobar	35	2552	0	2552
32	Telangana	36	274020	0	274020
33	Andhra Pradesh	37	76404	16320	92724
<b>Grand Total</b>			<b>37,55,606</b>	<b>29,736</b>	<b>37,85,342</b>

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13. After perusal of the DGAP's Report, this Authority in its sitting held on 17.09.2019 decided to hear the Applicants and the Respondent on 03.10.2019 and accordingly notice was issued to him. The Respondent requested for an adjournment of the hearing on the above date. So, another date of hearing was accorded to him, which was on 23.10.2019 and accordingly the hearing took place. On behalf of the Applicants No. 1 and 2 none appeared, and the Respondent was represented by Sh. Manu Verma, Director-Tax, Sh. Nikhil Aggarwal, Company Personal, Sh. Subodh Mohan, Manager- Indirect Tax, Sh. Pratik Jain and Sh. Sahil Chadha, Advocates. On the request of the Respondent further hearing was held on 14.11.2019.

14. The Respondent has made submissions dated 22.10.2019 and stated that he was a large multinational company *inter-alia* engaged in the business of sale of electronics goods including computer monitors, television sets and Power Banks and sold, he sells the aforesaid products through two channels namely Business to Business (i.e. B2B sales generally meant for institutional buyers) and Business to Consumer (B2C i.e. sales intended for end consumers) and while pricing of B2C sales was highly dynamic and varied depending upon chain structure and other market factors such as size of business, operating cost, location and logistics etc., prices for B2B sales were negotiated with each customer on a case to case basis depending upon various parameters such as volume and order size etc.

15. He submitted that for B2C sales made to end consumers, the following six broad channel structures were used:

- **Modern Retail** – The products were sold to the chain stores having Pan India presence, which directly sold to the end customers.
- **Regional Retail** – These products were sold to the retailers having presence in specific regions. These retailers directly sold to the end customers.
- **Distributor** – These products were sold to the distributors, where in-turn, sold then the small dealers/ retailers for making sales to the end customers.
- **Brand Shops** – These were exclusive stores dealing only in Samsung products.
- **Direct Dealers** – There were dealers who in-turn sold to the end customers.
- **Online** – These products were sold to partners for making sales through their online marketplace portals.

Within the above supply channel structures, there could be multiple sub-channels, depending on factors such as business volume, and presence, etc. of the dealers.

16. The Respondent also submitted that the business model for Power Bank was the same as aforementioned television and computer monitors (except for sales made to Authorised Service Centers which were in-turn engaged in making supplies directly to end customers). Further, he stated that the Maximum Retail Price ('MRP') and Dealer list price (i.e. standard catalogue price considered for passing on discount referred as 'DP') of these products remained same for all the dealers across India, also the discounts provided to such dealers varied on

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account of aforementioned six chain structure and various other parameters (not relating to GST) such as size of business, logistics, location and operating cost, etc. These factors not only varied dealer-wise, but might also vary from one month to another (e.g. from November to December) for a dealer.

17. The Respondent also submitted that effective 1 January 2019, GST rate on television sets above 26" & upto 32" screen size, computer monitors upto 20" & upto 32" screen size, power banks and certain specific spare parts were reduced from 28% to 18%. Even though there were no specific guidelines/ methodology prescribed under the CGST Act for passing on such benefit, the Respondent submitted that he had suo-moto computed the benefit and passed on the same by way of reduction in prices to his dealers and to give effect of reduction in GST rate from 28% to 18% for Television Sets, Computer Monitors and Power Banks, the Respondent revised his MRP and DP by 10% (which was 7.8125% on GST inclusive price) resulting in reduction in prices to the dealers. The same has been explained by the Respondent by way of an illustration:-

Particulars	December 2018		January 2019		Change (in %age)
	%	Amount	%	Amount	
MRP		104		95.88	-7.8125%
Dealer list price		100		92.19	-7.8125%
Less: Upfront Discount	10%	10	10%	9.22	
Invoice value (inclusive of GST)		90		82.97	-7.8125%
Less: GST	28%	19.69	18%	12.66	
<b>Net sale price for Respondent</b>		<b>70.31</b>		<b>70.31</b>	

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Basis the above illustration, he submitted that there was no change in the sale price of the Respondent (before GST) and the impact of GST rate change was accordingly passed on to the dealers. The Respondent also stated that in order to ensure passing on the benefit of GST rate change, the Respondent had also sent out communications to his dealers for Television/Monitor and Power Banks requesting his dealers to pass on the benefit of GST rate change to the end customers on inventory held in stock. He also submitted that he had exercised all due diligence, within his control, to ensure that GST benefits were appropriately passed on across the supply chain.

18. The Respondent also submitted that it was well settled law that creatures of a statute were bound by the respective powers and limitations prescribed under the statute. Accordingly, any authority may only exercise the powers conferred on it specifically under the provisions. He has also stated that he understood that an Application dated 18 February 2019 was filed by The Applicant No.1 alleging profiteering on the part of the Respondent based on two screenshots of 32" LED television with Model No. 32FH4003 ('the subject product') being sold on a third party online marketplace i.e. Amazon. He further submitted that Respondent was not the "supplier" of the goods for the transaction in question. The suppliers were two separate dealers namely 'Jumbo Distributors Pvt. Ltd'. and 'EP Electronic Paradise Pvt. Ltd'.

19. In this regard, he submitted the relevant provision of the CGST Act and CGST Rules as mentioned below:

Section 171 of the CGST Act:

“(1) any reduction in 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”

Rule 129 of Central Goods and Service Tax Rules, 2017  
(‘CGST Rules’)

“(1) The Standing Committee shall, within a period of two months from the date of thereceipt 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, 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.”

20. He stated that the relevant provisions of the CGST Act and CGST Rules as mentioned above conferred power of investigation only against the “supplier” of goods. Therefore, there was an apparent mistake in the details of the name of the supplier, in the Application which had resulted in the Notice being issued to him, i.e. the Respondent. He further submitted that the DGAP had ignored the factual details of the aforementioned Application filed by the Applicant No.1 and had proceeded with investigation against him. The Respondent has also

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added that the DGAP had himself acknowledged in his report that the fundamental basis for complaint was that the same MRP was being mentioned on the screenshots of the pre-rate reduction and the post rate-reduction periods on a third party website, that affected his business and his supplies independently and was beyond the control of the Respondent since MRP was the maximum sale price and not the actual sale price.

21. In this regard, the Respondent also submitted that the Applicant No. 1 had only submitted screenshots of price being listed on an online marketing portal and no evidence, whatsoever, has been adduced by him to substantiate that the 'supply' has actually taken place at the price mentioned therein. He stated that the MRP mentioned on the third party online marketing portals was not governed by him (the Respondent) and was beyond his control. In view of this, the complaint made by the Applicant No.1 against him was arbitrary and did not stand the scrutiny of law and on this ground alone, the present investigation against the Respondent should be dropped.

22. The Respondent also submitted that Section 171 of the CGST Act mandated that anti profiteering proceedings have to be qua a 'supplier' as well as the 'product' being supplied. In support of his contention, he has cited the decision of the Hon'ble Delhi High Court in the case of M/S **Abbott Healthcare Pvt. Ltd. Vs Union of India & others**, wherein it has been held that the investigation should be limited to the product in question and should not be extended to other products being sold by the supplier. Citing the said decision and applying the same ratio to his case, he has pointed out that the application alleging profiteering by him (which itself was not factually correct as the supplier was a third party)

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**Table-1 (Amount in Rupees)**

Sl. No.	Description	Factors	Pre Rate Reduction (Before 01.01.2019)	Post Rate Reduction (From 01.01.2019)
1.	ProductDescription (Item Code)	A	UA32N4003ARXXL	
2.	Channel	B	Other Regional Retail Partners - Moderate volume	
3.	Period	C	December, 2018	
4.	Total quantity of item sold	D	577	
5.	Total taxable value	E	8492605	
6.	Average base price (without GST)	$F=E/D$	14718.55	
7.	GST Rate	G	28%	18%
8.	Commensurate Selling price (post Rate reduction)	$H=G*1.18$		17367.89
7.	Invoice No.	I		32S4I0020610
8.	Invoice Date	J		02.01.2019
9.	Total quantity (above invoice)	K		1
10.	Total Invoice Value	M		17834
11.	Actual Selling price (post rate reduction)	$N=M/K$		17834
12.	Difference (Profiteering)	$O=N-H$	<b>466.11</b>	

From the above table, the DGAP has derived that the Respondent did not reduce the selling price of the "Samsung 80 CM (32 inches) LED TV UA32N4003ARXXL", even when the GST rate was reduced from 28% to 18% w.e.f. 01.01.2019, vide Notification No.24/2018 Central Tax (Rate) dated 31.12.2018. Hence, the DGAP found that the Respondent had profited by an amount of Rs.466.11/- on each of the said item sold, in as much as the benefit of reduction in GST rate was not passed on by the Respondent to his recipients by way of commensurate reduction in the price of the said item in terms of Section 171 of the Central Goods and Services Tax Act, 2017. Taking the above calculation as the basis for computation, the total profiteering in respect of all the impacted goods supplied by the Respondent i.e., 32 Inches TVs and Power Banks was worked out by the DGAP. Similarly, computation of profiteering was undertaken by the DGAP for sales effected by the Respondent through other supply channels by first

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was received only in respect of supply of 32" LED television having Model No. 32FH4003 and hence the investigation of the DGAP should have been restricted to the product in question only, i.e. 32" LED television having Model No. 32FH4003 and should not have been extended to cover other SKUs of Televisions, Computer Monitors and Power Banks being supplied by him.

23. The Respondent has also submitted that the pricing for B2C sales was highly dynamic and the price varied depending upon the supply channel structure and other market factors such as size of the supply chain partner, his business, operating cost, his location, and logistics, etc. He added that these factors which influenced B to C sale-prices not only vary dealer-wise, but could also varied from one month to another (e.g. from November to December) for the same dealer. He also added that for the purposes of comparison, the DGAP has currently compared sub-channel category wise and SKU wise average prices for the period from November and December 2018 with the actual prices for the period from January to March 2019. He submitted that there could be numerous other ways of comparison which could be possible such as comparison of SKU wise weighted average price for sales made in the period from November and December 2018 with the corresponding SKU wise weighted average prices for the post rate reduction period, i.e. from January to March 2019 etc. He further submitted that the approach for computation of profiteering followed by the DGAP was neither mentioned in the CGST Act, nor prescribed/ clarified by the Government. Basis the above, he submitted that approach adopted by DGAP was completely arbitrary and should be struck down.

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24. The Respondent also submitted that it was pertinent to note that the computation of alleged profiteering made by the DGAP has considered the element of GST @ 18% as an inclusion in the amount of benefit that was required to be passed on to the recipients. The Respondent submitted that the quantum of benefit that needed to be passed on should have been computed by comparing the taxable value (i.e. turnover excluding GST) charged from the customers instead of the value, inclusive of the GST element. He further contended that the GST amount, collected on the differential base price, could be construed as profiteering, since the said amounts had been duly deposited as GST, with the Government and had not been pocketed by him. He averred that the DGAP's Report has deviated from the basic principle of unjust enrichment (as such tax was duly deposited to the Government) and has applied GST @ 18% on the GST benefit amount required to be passed on.

25. The Respondent has also submitted that Section 171 of the CGST Act violated Article 19(1)(G) of the Constitution in as much as the Right to trade was a fundamental right, guaranteed under Article 19(1)(g) of the Constitution of India and this included the right to determine prices, and such right could be taken away without any explicit authority under the law passed by the Parliament or State legislature under Entry 34 of the Concurrent List (List III) of the Seventh Schedule to the Constitution of India. He has also added that only in exceptional cases, and in respect of only a few specified goods, the Government has enacted laws to control prices which did not include the goods supplied by him, and since the provisions of Section 171 of the CGST Act were not akin to the price control regulations enacted in terms of Entry 34 of the Concurrent

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List, any such effort of controlling the prices would be nothing but a violation of the freedom of trade guaranteed under the Constitution of India. He has further argued that the price control exercised by DGAP was ultra vires of the fundamental right guaranteed under Article 19(1)(g) of the Constitution of India and has cited the decision of the Hon'ble Delhi High Court in the give case of **M/S Abbott Healthcare Pvt. Ltd. vs Union of India & others**, wherein, the same issue of the constitutional validity of anti-profiteering provisions of the CGST Act was considered and it was observed that there were similar petitions pending with the Hon'ble High Court in the cases of **M/S Hindustan Unilever Ltd vs Union of India and M/S Jubilant Foodworks Ltd. vs Union of India** and in light of the same, the Hon'ble High Court had stayed further proceedings in the above referred case. He averred that in light of the above referred decision of the Hon'ble Delhi High Court, the present investigation against him should not be continued further.

26. He also submitted that in terms of Section 171 of the CGST Act, any reduction in the rate of tax on supply of goods and/or services or the benefit of enhanced input tax credit shall be passed on to the recipient by way of commensurate reduction in prices, and that it was pertinent that this Authority has been constituted with specific powers granted to it under Chapter XV of the CGST Rules. Rule 126 of the CGST Rules empowered of to determine the Methodology and Procedure to determine whether the tax payer has complied with the provisions of Section 171 of the CGST Act. The relevant extract of Rule 126 of the CGST Rules is reproduced hereunder:-

*“Rule 126. Power to determine the methodology and procedure:*

*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.”*

Citing the above Rule he submitted that though the CGST Act and the CGST Rules empowered this Authority to lay down the methodology for determining the manner in which the benefit of reduced GST rate or enhanced credit was to be passed on to the recipient, no precise computation methodology or principles have been laid down by this Authority. The methodology to be prescribed by the Authority must capture the basic principles that would be relevant to all the industries keeping in view the common trade practices. This would ensure that Section 171 of the CGST Act was interpreted in a uniform manner across all tax payers. He added that such methodology was the crux of Section 171 of the CGST Act because the same would ensure equity, consistency and uniformity in defining the scope of Section 171 of the CGST Act.

27. He further submitted that in the absence of machinery provisions, the entire proceedings would be a futile exercise. He has placed reliance on the Apex Court decision in the case of **CIT vs. B. C. SrinivasaShetty**, wherein, the question of imposition of tax on capital gains on the goodwill of a newly commenced business was involved. In that case the Apex Court had held that the computation and charging provisions form the essence of any tax legislation and that the failure of the computation provision would automatically result in failure of the charging provisions.

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He has reproduced the relevant extract of the Hon'ble Apex Court's decision in his defences which is as below:-

*“Section 45 is a charging section. For the purpose of imposing the charge, Parliament has enacted detailed provisions in order to compute the profits or gains under that head. No existing principle or provision at variance with them can be applied for determining the chargeable profits and gains. All transactions encompassed by Section 45 must fall under the governance of its computation provisions. A transaction to which those provisions cannot be applied must be regarded as never intended by Section 45 to be the subject of the charge.”*

28. He further submitted that in light of the plethora of judgments passed by the Hon'ble Supreme Court, it was a settled position that where there was no machinery for assessment, the law being vague, it would not be open to the authorities to arbitrarily assess the tax. In this regard, he has also placed reliance on the following decisions:-

- **K.T. Moopil Nair vs. State of Kerala;**
- **RaiRamkrishna vs. State of Bihar;**
- **State of A.P. vs. Nalla Raja Reddy;**
- **Vishnu DayalMahendra Pal vs. State of U.P.; and**
- **D.G. Gose and Co. (Agents) (P) Ltd. vs. State of Kerala**

29. He further contended that the DGAP had initiated the present investigation with a pre-conceived notion that the Respondent had not passed on the benefit of the reduced GST rate to his customers and as such arbitrariness rendered the entire investigation conducted by the

DGAP as an otiose exercise resulting in grave injustice to him. In this regard, he referred to the decision of the Hon'ble Apex Court given in the case of **Natural Resources Allocation**, wherein it was held as under:-

*“Therefore, a State action has to be tested for constitutional infirmities qua Article 14 of the Constitution. The action has to be fair, reasonable, non-discriminatory, transparent, non-capricious, unbiased, without favouritism or nepotism, in pursuit of promotion of healthy competition and equitable treatment. It should conform to the norms which are rational, informed with reasons and guided by public interest, etc. All these principles are inherent in the fundamental conception of Article 14. This is the mandate of Article 14 of the Constitution of India.”*

He submitted that in the absence of any methodology or guidelines for computation of profiteering under the GST laws, the present proceedings against the Respondent should not be continued further.

30. The above said submissions of the Respondent contained were forwarded to the DGAP. In response, the DGAP vide his report dated 25.11.2019, has stated the following:-

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- a) If the investigation was restricted to the alleged product only, then the recipients who have not made an application/complaint would never get the benefit of the rate reduction and there was no stipulation in the law to restrict the investigation only to the alleged product.

b) The supply channel wise profiteering method has been adopted in the course of the investigation and that the same was the suitable method based on the facts and circumstances of the case.

c) That the amount paid by a customer on the increased base price, was more than the amount which the customer was supposed to have paid. Further, under the anti-profiteering provisions specified in the CGST Act, 2017 and Rule 127 of the CGST Rules, 2017, the customers must get their rightful due in the form of commensurate reduction in price arising out of reduction in the tax rate.

31. The above reply of the DGAP was forwarded to the Respondent and the Respondent vide letter dated 02.12.2019 stated that he had no further submissions to make.

32. We have carefully considered the Reports furnished by the DGAP and the submissions made by the Respondent and the record of the case and it is revealed that that the Central Government, on the recommendation of the GST Council, had reduced the GST rate on the "Television Sets above 26" & upto 32" screen size, Computer Monitors upto 20" & upto 32" screen size, Power Banks and certain specific spare parts" from 28% to 18% w.e.f. 01.01.2019, vide Notification No. 24/2018-Central Tax (Rate) dated 31.12.2018. It is also revealed that the DGAP has calculated the amount of net higher sales realization due to increase in the base price of the impacted good, despite the reduction in the GST rate from 28% to 18% as **Rs. 37,55,606/-** (in respect of Samsung 80 CM (32 inches) LED TV) and **Rs. 29,736/-** (in respect of Power Bank), the sum of both is **Rs 37,85,342/-**. The said profited amount has been arrived at by the DGAP by comparing the average of the base prices of the "Samsung 80 CM (32 inches) LED TV's and

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Power Bank"s and sold during the period from 01.11.2018 to 31.12.2018, with the actual invoice-wise base prices of "Samsung 80 CM (32 inches) LED TV"s and Power Bank"s sold during the period from 01.01.2019 to 31.03.2019. The excess GST so collected from the recipients has also been included by the DGAP in the aforesaid profiteered amount as the excess price collected from the recipients also included the GST charged on the increased base prices.

33. One of the contentions of the Respondent is that even though there were no specific guidelines/ methodology prescribed under the CGST Act for passing on such benefit, he had suo-moto computed the benefit and passed on the same by way of reduction in prices to his dealers and revised his MRP and DP by 10% (which is 7.8125% on GST inclusive price) resulting in reduction in prices to the dealers. This contention of the Respondent is not acceptable as passing on the benefit of rate reduction has to be commensurate and as can be seen from the Table-1 above, the Respondent clearly did not reduce his base prices as per the rate reduction from 28% to 18%. Also, in the section 171(1) of the CGST Act, 2017, the word "commensurate" is mentioned which gives the extent of benefit to be passed on by way of reduction in the prices which has to be computed in respect of each product based on the tax reduction or additional ITC available as well as the existing base price (price without GST) of the product or unit. In this case, it can be clearly seen that the prices of the goods affected by rate reduction were not decreased commensurately, hence, violating section 171(1) of the above Act.

34. The Respondent has also contended that he is not the "supplier" of the goods for the transaction in question and the suppliers were two

separate dealers namely 'Jumbo Distributors Pvt. Ltd'. and 'EP Electronic Paradise Pvt. Ltd'. On perusal of the complaint of The Applicant No.1 it is revealed that the name of the supplier was written as M/s Samsung India Electronics Pvt. Ltd. in Sr. No. C-5 of the APAF form and to authenticate his contention, the above Applicant had included screenshots of certain e-commerce portals like Amazon etc. As a manufacturer the Respondent and not the wholesale distributors, dealers or retailers, were responsible for fixing the MRPs as only he could the MRs fix, round off and print the MRPs as per the provisions of Rule 6 of the Legal Metrology (Packaged Commodities) Rules, 2011 which state as follows:-

*"(m) 'retail sale price' means the maximum price at which the commodity in packaged form may be sold to the ultimate consumer and the price shall be printed on the package in the manner given below :*

*'Maximum or Max. retail price Rs. .... / ₹.....inclusive of all taxes or in the form MRP Rs. .... / ₹.....incl. of all taxes after taking into account the fraction of less than fifty paise to be rounded off to the preceding rupee and fraction of above 50 paise and upto 95 paise to the rounded off to fifty paise.'*

35. The Respondent contended that the quantum of benefit should have been computed by comparing taxable value (i.e. turnover excluding GST) charged from customer instead of value including GST. In this connection it would be appropriate to mention that the Respondent has not only collected excess base prices from the customers which they were not required to pay due to reduction in the rate of tax but he has

also compelled them to pay additional GST on these excess base prices which they should not have paid. By doing so the Respondent has defeated the very objective of the, Government which aimed to provide benefit of rate reduction to the general public. The Respondent was legally not required to collect the excess GST and therefore, he has not only violated the provisions of the CGST Act, 2017 but has also acted in contravention of the provisions of Section 171 (1) of the above Act as he has denied the benefit of tax reduction to his customer by charging excess GST. Had he not charged the excess GST the customers would have paid less price while purchasing goods from the Respondent and hence the above amount has rightly been included in the profiteered amount as it denotes the amount of benefit denied by the Respondent. The above amount can also not be paid to the eligible buyers from the CWFs as the Respondent has not deposited it in the above Fund. Therefore, the above contention of the Respondent is untenable and hence it cannot be accepted.

36. He also submitted that the approach followed by the DGAP was neither mentioned in the CGST Act nor prescribed/ clarified by the Government, He also mentioned that the approach adopted by DGAP was completely arbitrary and should be struck down. However, it is clear from the facts mentioned above that in fact the approach adopted by the Respondent while claiming to pass on the benefit of tax reduction was arbitrary and the approach of the DGAP was valid and correct. In this regard, it is mentioned that no fixed mathematical methodology can be prescribed for computing the amount of benefit which is required to be passed on under the provisions of Section 171 (1) of the above Act as such computation will vary from case to case based on the facts. However, in

the present case the DGAP has compared the average of the base price of the "Samsung 80 CM (32 inches) LED TV and Power Bank" sold during the period from 01.11.2018 to 31.12.2018, with the actual invoice-wise base prices of "Samsung 80 CM (32 inches) LED TV and Power Bank" sold during the period 01.01.2019 to 31.03.2019. The DGAP has computed the average base prices of the products on the basis of the details of the invoices and the price list submitted by the Respondent himself. The DGAP has also computed the average pre rate reduction prices as the Respondent was not selling his products on single base price and was charging different prices from different buyers. It was also not possible to compare the actual pre rate reduction prices with the post rate reduction prices for every customer as the same customer may not have bought the same goods during the pre and the post reduction periods. A customer may also not have purchased goods in the pre rate reduction period at all and may have bought them in the post reduction period or vice versa. The DGAP was required to compare the pre rate reduction prices with the actual post reduction prices as the benefit was required to be passed on to each buyer and it could not have been calculated by computing the average base prices post rate reduction. The above mathematical methodology adopted by the DGAP is logical, reasonable, correct and is in consonance with the provisions of Section 171 (1) of the CGST Act, 2017 and hence the same can be relied upon.

37. The Respondent contended that no precise computation methodology or principles have been laid down by the Authority. In this regard it would be worthwhile to mention that the main contours of the 'Procedure and Methodology' for passing on the benefits of reduction in the rate of tax

and the benefit of ITC are enshrined in Section 171 (1) of the CGST Act, 2017 itself which states that “Any reduction in 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.” The above Section mentions “any supply” i.e. each taxable supply made to each recipient thereby clearly indicating that netting off of the benefit of tax reduction or ITC by any supplier is not allowed. A supplier cannot claim that he has passed on more benefit to one customer therefore he could pass less benefit to another customer than the benefit which is actually due to that customer. Each customer is entitled to receive the benefit of tax reduction or ITC on each product or unit purchased by him. The word “commensurate” mentioned in the above Section gives the extent of benefit to be passed on by way of reduction in the prices which has to be computed in respect of each product based on the tax reduction or additional ITC available as well as the existing base price (price without GST) of the product or unit. The computation of commensurate reduction in prices is purely a mathematical exercise which is based upon the above parameters and hence it would vary from product to product and unit to unit hence no fixed mathematical methodology can be prescribed to determine the amount of benefit which a supplier is required to pass on to a recipient or the profiteered amount. However, to give further clarifications and to elaborate upon this legislative intent behind the law, this Authority has been empowered to determine/expand the Procedure and Methodology in detail. It is also worthwhile to mention that the “Methodology and Procedure” has been notified by this Authority vide its Notification dated 28.03.2018 under Rule 126 of the CGST Rules, 2017. However, one formula which fits all

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cannot be set while determining such a "Methodology and Procedure" as the facts of each case are different. The facts of the cases relating to the Fast Moving Consumer Goods (FMCGs), restaurants, construction and cinema houses are completely different and therefore, the mathematical methodology employed in the case of one sector cannot be applied in the other sector otherwise it would result in denial of the benefit to the eligible recipients. Both the benefit of ITC and reduction in rate of tax are required to be mathematically calculated which can be done by any Accountant. Moreover, both the above benefits have been granted by the Central as well as the State Governments by sacrificing their tax revenue in the public interest and hence the suppliers are not required to pay even a single penny from their own pocket and hence they have to pass on the above benefits as per the provisions of Section 171 (1).

38. The Respondent also submitted that there are no machinery provisions and in absence of it, the entire proceedings would be a futile exercise. This argument of the Respondent does not hold ground because as mentioned in the above Para, the Methodology for determination of benefit of ITC or reduction in rate of Tax has been prescribed in sec. 171 (1) itself and no separate Methodology is required to be prescribed under Rule 126. Further, no tax has been imposed under see 171 (1) of the above Act Therefore, no machinery is required to compute the same.

39. The Respondent has also claimed that the anti-profiteering provisions were in the nature of restricting the right to carry on trade freely in terms of Article 19(1) (g) of the Constitution of India and earn reasonable profit. In this connection it would be pertinent to mention that the provisions of Section 171 (1) of the above Act require a registered person to pass on the benefit of tax reduction or additional ITC to the recipient by way of

commensurate reduction in the prices on every supply of goods and service and they nowhere state that the above person shall fix his prices as directed under the above Section. This Authority in terms of Section 171 (2) is also required to ensure that both the above benefits are passed on, however, it has no mandate to act as a price regulator or price controller. The Respondent is totally free to fix his prices and earn profit and he is only required to pass on the above benefit which has been given to him by the Central and the State Governments by sacrificing their own revenue which he cannot appropriate against his profits. Therefore, the above Section is not violative of the provisions of Article 19 (1) (g) of the Constitution of India, hence, the above claim of the Respondent is untenable.

40. The Respondent has also claimed that pricing for B2C sales is highly dynamic and varies depending upon channel structure and other market factors such as size of business, operating cost, location, and logistics, etc. In this connection it would be pertinent to mention that the provisions of Section 171 (1) of the above Act required the Respondent to pass on the benefit of tax reduction to the consumers only and have no mandate to look in to fixing of prices of the products which the Respondent was free to fix. If there was any increase in his costs the Respondent should have increased his prices before 31.12.2018, however, it cannot be accepted that his costs had increased on the intervening night of 31.12.2018/01.01.2019 when the rate reduction had happened which had forced him to increase his prices exactly equal to the reduction in the rate of such tax. Such an uncanny coincidence is unheard off and hence there is no doubt that the Respondent has

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increased his prices for appropriating the benefit of tax reduction with the intention of denying the above benefit to the consumers.

41. Based on the above facts the profiteered amount is determined as **Rs. 37,85,342/-** as per the provisions of Rule 133 (1) of the above Rules as has been computed vide Annexure-18 of the Report dated 12.09.2019. Accordingly, the Respondent is directed to reduce his prices commensurately in terms of Rule 133 (3) (a) of the above Rules. The Respondent is also directed to deposit an amount of **Rs. 37,85,342/-** in the CWF of the Central and the concerned State Government, as the recipients are not identifiable, as per the provisions of Rule 133 (3) (c) of the above Rules along with 18% interest payable from the dates from which the above amount was realised by the Respondent from his recipients till the date of its deposit. The above amount shall be deposited within a period of 3 months from the date of passing of this order failing which it shall be recovered by the concerned Commissioners CGST/SCST. The State/Union Territory wise amount of benefit to be deposited in the concerned CWF is as under:-

**Table (Amount in Rupees)**

Sr.No	State Name	State Code	LED TV (Rs.)	Power Banks (Rs.)	Total (Rs.)
1	Jammu & Kashmir	1	10201	0	10201
2	Himachal Pradesh	2	3081	0	3081
3	Punjab	3	67223	3593	70816
4	Chandigarh	4	1560	0	1560
5	Uttarakhand	5	18002	0	18002
6	Haryana	6	243115	0	243115
7	Delhi	7	74390	4997	79388
8	Rajasthan	8	83155	0	83155
9	Uttar Pradesh	9	315668	0	315668
10	Bihar	10	63059	0	63059
11	Sikkim	11	283	0	283
12	Arunachal Pradesh	12	697	0	697
13	Nagaland	13	2623	0	2623
14	Manipur	14	104	0	104
15	Mizoram	15	2915	0	2915
16	Tripura	16	0	0	0
17	Meghalaya	17	5407	0	5407
18	Assam	18	60060	0	60060



19	West Bengal	19	500530	0	500530
20	Jharkhand	20	47957	0	47957
21	Odisha	21	57314	0	57314
22	Chattisgarh	22	32877	0	32877
23	Madhya Pradesh	23	147546	0	147546
24	Gujarat	24	88481	0	88481
25	Maharashtra	27	585287	4826	590113
26	Karnataka	29	584588	0	584588
27	Goa	30	3212	0	3212
28	Kerala	32	76056	0	76056
29	Tamil Nadu	33	324172	0	324172
30	Pondicherry	34	3065	0	3065
31	Andaman & Nicobar	35	2552	0	2552
32	Telangana	36	274020	0	274020
33	Andhra Pradesh	37	76404	16320	92724
<b>Grand Total</b>			<b>37,55,606</b>	<b>29,736</b>	<b>37,85,342</b>

42. It is evident from the above narration of facts that the Respondent has denied the benefit of tax reduction to the customers in contravention of the provisions of Section 171(1) of the CGST Act, 2017 and has thus profiteered as per the explanation attached to Section 171 of the above Act. Therefore, he is apparently liable for imposition of penalty under Section 171(3A) of the CGST Act, 2017. Therefore, a show cause notice be issued directing him to explain why the penalty prescribed under the above sub-Section should not be imposed on him.

43. Further, this Authority as per Rule 136 of the CGST Rules 2017 directs the Commissioners of CGST/SGST to monitor this order under the supervision of the DGAP by ensuring that the amount profiteered by the Respondent as ordered by this Authority is deposited in the CWFs of the Central and the State Governments as per the details given above. A report in compliance of this order shall be submitted to this Authority by the concerned Commissioner within a period of 4 months from the date of receipt of this order.

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44. A copy each of this order be supplied to the Applicants, the Respondent and all the concerned Commissioners CGST /SGST for necessary action. File be consigned after completion.

Sd/-  
(B. N. Sharma)  
Chairman

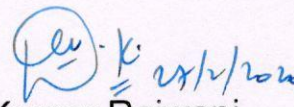
Sd/-  
(J. C. Chauhan)  
Technical Member

Sd/-  
(Amand Shah)  
Technical Member



o/c

Certified Copy

  
Dev Kumar Rajwani  
(Secretary, NAA)

F. No.22011/NAA/75/samsung/2019 / 1168-1192-1220 Date: 27.02.2020

Copy To:-

1. M/s M/s Samsung India Electronics Pvt. Ltd., 20th to 24th Floor, Two Horizon Centre, Golf Course Road, Sector-43, DLF Phase-V, Gurugram, Haryana-122202.
2. Director General, Directorate General of Anti-Profiteering, Central Board of Indirect Taxes & Customs, 2<sup>nd</sup> Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi,
3. Sh Rahul Sharma, M/s Local Circle (I) Pvt. Ltd., 2413, 4th Floor, Tower-2, Express Trade Towers 2, Sector-132, Noida-201301.
4. Commissioner of Commercial Taxes, Office of the Chief Commissioner of State Tax, Eedupugallu, Krishna District, Andhra Pradesh.
5. Commissioner of Commercial Taxes, Additional Commissioner (GST), Commercial Tax Department, Ground Floor, Vikas Bhawan, Baily Road, Patna – 800 001
6. Commissioner of Commercial Taxes, Commercial Tax, SGST Department, Behind Raj Bhawan, Civil Lines, Raipur - 492 001
7. Commissioner of Commercial Taxes, C-5, Rajya Kar Bhavan, Near Times of India, Ashram Road, Ahmedabad.
8. Commissioner of Commercial Taxes, Vanijya Bhavan, Plot No. 1-3, Sector-5, Panchkula. PIN - 134 151.
9. Commissioner of Commercial Taxes, Excise & Taxation Commissioner, Government of Himachal Pradesh, B-30, SDA Complex, Kasumpti, Shimla.
10. Commissioner of Commercial Taxes, Vanijya Therige Karyalaya, 1st Main Road, Gandhinagar, Bangalore- 560 009
11. Commissioner of Commercial Taxes, Government Secretariat, Thiruvananthapuram -695001.

12. Commissioner of Commercial Taxes, Moti Bangla Compound, M.G. Road, Indore
13. Commissioner of Commercial Taxes, GST Bhavan, Mazgaon, Mumbai- 400 010
14. Commissioner of Commercial Taxes, Office of the Commissioner of State Tax, Baniyakar Bhawan, Old Secretariat Compound, Cuttack - 753 001.
15. Commissioner of Commercial Taxes, Office of Excise and Taxation Commissioner, Bhupindra Road, Patiala- 147 001
16. Commissioner of Commercial Taxes, Kar Bhavan, Ambedkar Circle, Jaipur, Rajasthan - 302 005.
17. Commissioner of Commercial Taxes, PAPJM Building, Greams Road, Chennai – 600 006.
18. Commissioner of Commercial Taxes, O/o the Commissioner of State Tax, CT Complex, Nampally Station Road, Hyderabad - 500 001.
19. Commissioner of Commercial Taxes, Office of the Commissioner, Commercial Tax, U.P. Commercial Tax Head Office Vibhuti Khand, Gomti Nagar, Lucknow (U.P)
20. Commissioner of Commercial Taxes, State Tax Department, Head Office Uttarakhand, Ring Road, Near Pulia No. 6, Natthanpur, Dehradun
21. Commissioner of Commercial Taxes, 14, Beliaghata Road, Kolkata - 700 015.
22. Commissioner of Commercial Taxes, Deptt of Trade & Taxes, Vyapar Bhavan, IP Estate, New Delhi-2 Pin: 110 002.
23. Commissioner of Commercial Taxes, Office of the Commissioner of Taxes, Government of Assam, Kar Bhawan, Ganeshpuri, Dispur, Guwahati - 781 006.
24. Commissioner of Commercial Taxes, Commercial Taxes Department, Project Bhawan, Dhurva, Ranchi- 834 004.
25. Commissioner of Commercial Taxes, Goa, Vikrikar Bhavan, Old High court Building, MG Road, Panjim, Goa, India.
26. Commissioner of Commercial Taxes, Jammu and Kashmir, Excise & Taxation Complex, Rail Head Jammu.
27. Commissioner of Commercial Taxes, Department of Taxes, Old Guwahati High Court Complex, North AOC, Imphal West, Manipur - 795 001.
28. Commissioner of Commercial Taxes, Office of the Commissioner, GST&CX Commissionerate, Morellow Compound, M.G.Road, Shillong- 793001.
29. Commissioner of Commercial Taxes, Office of the Commissioner of State Tax, New Secretariat Complex, Aizawl - 796005.
30. Commissioner of Commercial Taxes, Office of the Commissioner of State Taxes, Dimapur - 797112.
31. Commissioner of Commercial Taxes, First Floor, 100 feet Road, Ellapillaichavady, Pondicherry - 605 005.
32. Commissioner of Commercial Taxes, SITCO Building, Block-D, above A.G. Office, Gangtok, East, Sikkim -737 101.
33. Commissioner of Commercial Taxes, Office of the Commissioner of Taxes & Excise, Head of the Department, Revisional Authority, P.N. Complex, Gurkhabasti, Agartala - 799 006.
34. Commissioner of Commercial Taxes, Department of Tax & Excise, Kar Bhawan, Itanagar, Arunachal Pradesh - 791 111.

35. Chief Commissioner of Central Goods & Services Tax, Bhopal Zone  
48, Administrative Area, Arera Hills, Hoshangabad Road, Bhopal M.P. 462  
011
36. Chief Commissioner of Central Goods & Services Tax, C.R. Building  
Rajaswa Vihar, Bhubaneshwar 751007
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 Circle, CSCHEME JAIPUR 302 005
41. Chief Commissioner of Central Goods & Services Tax, Meerut Zone  
Opp. CCS University, Mangal Pandey Nagar, Meerut 250 004.
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 Collage,  
PUNE 411001
46. Chief Commissioner of Central Goods & Services Tax, (Ranchi Zone)  
1<sup>st</sup> Floor, C.R. Building, (ANNEX) Veerchand Patel Path Patna, 800001
47. Chief Commissioner of Central Goods & Services Tax, Vadodara  
Zone 2ND FLOOR, Central Excise Building, Race Course Circle, Vadodara  
390 007
48. Chief Commissioner of Central Goods & Services Tax Visakhapatnam  
Zone GST Bhavan, Port Area, Visakhapatnam 530 035.
49. Chief Commissioner of Central Goods and Service Tax, Chandigarh  
Zone, C.R. Building, Plot No. 19-A, Sector-17-C, Chandigarh – 160017.
50. Chief Commissioner of Central Goods and Service tax, Shillong Zone,  
North Eastern, 3rd Floor, Crescens Building, MG Road, Shillong – 793001.
51. Commissioner of UTGST, Deputy Commissioner, South Andaman,  
RGT Rd, AHW Colony, Shadipur, Port Blair, Andaman and Nicobar Islands  
744101.
52. NAA Website.
53. Guard File.

