

4(1)(b)

Requirement under the Act**Disclosure**

(i)

The particulars of its organization, functions & duties

The National Anti-profiteering Authority (NAA) is the institutional mechanism under GST law to check the unfair profiteering activities by any supplier registered under GST. The Authority's core function is to ensure that the benefits of the reduction in GST rates on goods and/or services made by GST Council and/or proportional change in the Input tax credit is passed on to the ultimate consumers and recipient respectively by way of commensurate reduction in the prices by the suppliers.

(ii)

The powers & duties of its officers and employees

The National Anti-profiteering Authority is a five-membered body, headed by the Chairman (equivalent to a rank of Secretary to the Government of India) with four technical members (present/former commissioners of State tax or central tax departments). An officer not below the rank of Additional Commissioner (working in the Directorate General of Anti-profiteering) shall be the Secretary to the Authority.

The Rule 127 of the CGST Rules, 2017 enlisted the powers and duties of the NAA.

CGST Rule 127: Duties of the Authority: It shall be the duty of the Authority,-

(i) to determine whether any reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit has been passed on to the recipient by way of commensurate reduction in prices;

(ii) to identify the registered person who has not passed on the benefit of reduction in the rate of tax on supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices;

(iii) to order,

(a) reduction in prices;

(b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount not returned, as the case may be, in case the eligible person does not claim return of the amount or is not identifiable, and depositing the same in the Fund referred to in section 57;

(c) imposition of penalty as specified in the Act; and

(d) cancellation of registration under the Act.

(iv) to furnish a performance report to the Council by the tenth day of the close of each quarter.

The procedure followed in the decision making process, including channels of supervision and accountability.

The Standing Committee shall, within a period of two months from the date of the receipt of a written application, in such form and manner as may be specified by it, from an interested party or from a Commissioner or any other person, examine the accuracy and adequacy of the evidence provided in the application to determine whether there is prima-facie evidence to support the claim of the applicant that the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit has not been passed on to the recipient by way of commensurate reduction in prices. All applications from interested parties on issues of local nature shall first be examined by the State level Screening Committee and the Screening Committee shall, upon being satisfied that the supplier has contravened the provisions of section 171, forward the application with its recommendations to the Standing Committee for further action.

Rule 129 of the CGST Rules, 2017 prescribes the procedure.

Rule 129. Initiation and conduct of proceedings.- (1) Where the Standing Committee is satisfied that there is a prima-facie evidence to show that the supplier has not passed on the benefit of reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, it shall refer the matter to the Director General of Anti-profiteering for a detailed investigation.

(2) The Director General of Anti-profiteering shall conduct investigation and collect evidence necessary to determine whether the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit has been passed on to the recipient by way of commensurate reduction in prices.

(3) The Director General of Anti-profiteering shall, before initiation of the investigation, issue a notice to the interested parties containing, inter alia, information on the following, namely:-

(a) The description of the goods or services in respect of which the proceedings have been initiated;

(b) Summary of the statement of facts on which the allegations are based; and

(c) The time limit allowed to the interested parties and other persons who may have information related to the proceedings for furnishing their reply.

(4) The Director General of Anti-profiteering may also issue notices to such other persons as deemed fit for a fair enquiry into the matter.

(5) The Director General of Anti-profiteering shall make available the evidence presented to it by one interested party to the other interested parties, participating in the proceedings.

(6) The Director General of Anti-profiteering shall complete the investigation within a period of three months of the receipt of the reference from the Standing Committee or within such extended period not exceeding a further period of three months for reasons to be recorded in writing as may be allowed by the Authority and, upon completion of the investigation, furnish to the Authority, a report of its findings along with the relevant records.

(iv)

The norms set by it for the discharge of its functions.

6. There are multiple ways through which aggrieved consumers or suppliers of goods and services can register their complaints against profiteering.

Complainant can register an online complaint at <http://www.naa.gov.in/complaint.php>

Guidelines to register online-complaint: <http://www.naa.gov.in/page.php?id=guidelines-for-consumers>
7.

By Post:-

National Anti-profiteering Authority
Dept. of Revenue, Ministry of Finance
6th Floor, Tower One
Jeevan Bharati
Connaught Place
New Delhi-110 001.

Telephone Helpline Number :-

011-21400643

(v)

The rules, regulations, instructions, manuals and records, held by it or under its control or used by its employees for discharging its functions

The CGST Rules, 2017, under Chapter XV, deal with the NAA. Link to the Rules is :
http://www.naa.gov.in/docs/CGST_rules_2018.pdf

Along with the CGST Rules, 2017, the rules/regulation etc. as applicable to Central Government Employees/All India Service Officers and Central Government Offices are used for discharging of its functions apply.

(vi)

A statement of the categories of documents that are held by it or under its control
Case reports received from Directorate General of Anti-profiteering and the complaints received from the consumers

(vii)

The particulars of any arrangement that exists for consultation with, or representation by, the members of the public in relation to the formulation of its policy or implementation thereof

NA

(viii)

A statement of the boards, councils, committees and other bodies consisting of two or more persons constituted as its part or for the purpose of its advice, and as to whether meetings of those boards councils, committees and other bodies are open to the public, or the minutes of such meetings are accessible for public

NA

(ix)

A directory of its officers and employees

Name of the Officer	Designation	Contact no.
Sh. B N Sharma, IAS	Chairman	011-21400652
Sh. J C Chauhan	Technical Member	011-21400646
Sh. Amand Shah	Technical Member	011-21400654
Ms. R. Bhagyadevi	Technical Member	011-21400653
	Technical Member	011-21400648
Sh. A.K.Goel	Secretary to NAA	011-21400650
Sh. Dev Kumar Rajwani	OSD to Chairman/CPIO	011-21400647
Sh. Bhupinder Batar	AC (Admin)	011-21400649

(x)

The monthly remuneration received by each of its officers and employees, including the system of compensation as provided in its regulations

(xi)

The budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements made

The DG Anti Profiteering (DGAP) acts as the Secretariat to the National Anti-profiteering Authority (NAA) and therefore deals with the budget, disbursements and expenditure of the NAA.

(xii)

The manner of execution of subsidy programmes, including the amounts allocated and the details of beneficiaries of such programmes

NA

(xiii)

Particulars of recipients of concessions, permits or authorisations granted by it

NIL

(xiv)

Details in respect of the information, available to or held by it, reduced in an electronic form

As available on the website of NAA. The link is : <http://www.naa.gov.in/news.php?cat=2>

(xv)

The particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use

NAA Helpline Number-

CPGRAM- <https://pgportal.gov.in/>

The procedure regarding obtaining information under the RTI Act is available [here](#)

(xvi)

The names, designations and other particulars of the Public Information Officers

<http://www.naa.gov.in/docs/1544183884Appellate.pdf>

(xvii)

Such other information as may be prescribed

- 1- <http://gstcouncil.gov.in/>
- 2- <http://www.cbic.gov.in/>
- 3- <http://dor.gov.in/>
- 4- <http://www.dgap.gov.in/>

Sr. No.	Name of the Officer S/Sh./Ms.	Designation	Pay Matrix Level	Pay scale
1	B. N. SHARMA	Chairman	17	225000-225000
2	J. C. CHAUHAN	Technical Member	14	144200-218200
3	AMAND SHAH	Technical Member	14	144200-218200
4	R. BHAGYADEVI	Technical Member	14	144200-218200
5	ADITYA KUMAR GOEL	Additional Commissioner	13	123100-215900
6	RAJTANIL NITIRAJ SINGH SOLANKI	Assistant Commissioner	10	56100-177500
7	VIJAY KUMAR KATHURIA	Superintendent	9	53100-167800
8	IMRAN KHAN	Stenographer Grd I	6	35400-112400
9	SONU GOYAL	Tax Assistant	4	25500-81100