

North Block, New Delhi
Dated 9th September, 2019

OFFICE MEMORANDUM

Subject: Bringing Directorate General of Anti-Profitteering under superintendence, direction and control of the National Anti-profitteering Authority

Section 171 of the Central Goods and Services Tax Act, 2017 requires Central Government to constitute an Authority to examine whether input tax credits availed by any person registered under the said Act or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him. Consequently, the Central Government, vide order No. 13/1/2017-Ad.1 dated 28th November, 2017, constituted a National Anti-Profitteering Authority (NAA) with Office of Director General (Safeguards) as its Secretariat, which was later renamed as Director General of Anti-Profitteering (DGAP).

2. As per Rule 129 of the CGST Rules, DGAP has been given the responsibility to conduct investigation on complaints of anti-profitteering and submit its report to the NAA. For effective implementation of the anti-profitteering provisions, it is directed that DGAP should provide all necessary assistance to NAA as may be directed by NAA and defend its report in the proceedings before NAA as well as higher judicial fora where orders of NAA may be challenged.

3. In this respect, NAA may issue detailed guidelines to be followed by DGAP for effective discharge of responsibility outline in Section 171 of the CGST Act, 2017 and the same shall be binding on DGAP. In addition, NAA shall exercise, control, direction and superintendence including the following administrative control over Directorate General of Anti-Profitteering subject to general administrative and financial delegation within Government:

- a. Sanction of leave;
- b. Approval of tour programmes including private foreign visits;
- c. Appraisal of performance in the Annual Performance Appraisal Reports; and
- d. Regular review of the activities and investigations being carried out by DGAP.

4. This issues with the approval of Finance Minister.

etc

(Vivek Mishra)

Under Secretary to the Government of India

To

- (i) Revenue Secretary and the Secretary to the GST Council
- (ii) Chairman, National Anti-Profitteering Authority
- (iii) Chairman, Central Board of Indirect Taxes and Customs (CBIC)
- (iv) Director General of Anti-Profitteering, CBIC

Issued
11/9/19