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

Case No.	22/2020
Date of Institution	25.09.2019
Date of Order	28.04.2020

In the matter of:

1. Sh. Rahul Sharma, M/s Local Circles India Pvt. Ltd., 4th Express Trade Tower-2, Sector -132, Noida- 201301.
2. Director General of Anti-Profiteering, Central Board of Indirect Taxes & Customs, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi-110001.

Applicants

Versus

M/s Samsonite India, 402, Akruti Star, Opp. Akruti Center Point, MIDC, Andheri East, Mumbai, Maharashtra- 400093.

Respondent

Quorum:-

Dr. B. N. Sharma, Chairman

Sh. J. C. Chauhan, Technical Member

Sh. Amand Shah, Technical Member

Present:-

1. None for the Applicant No. 1.
2. None for the Applicant No. 2.
3. Sh. Prateek P. Shah and Sh. Nitin Vijaivergia, Authorised Representatives for the Respondent.

ORDER

1. The present Report dated 24.09.2019 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 an application dated 30.07.2018 was filed before the Standing Committee on Anti-profiteering, under Rule 128 (1) of the CGST Rules, 2017, by the Applicant No. 1 alleging profiteering by the Respondent in respect of "American Tourister Sky Tracer HL Blue 68 cm Hard Trolley" which was being supplied by the Respondent. The Applicant No. 1 had alleged that the Respondent did not reduce the selling price of the above product when the GST rate was reduced from 28 % to 18% w.e.f. 15.11.2017, vide Notification No. 41/2017-Central Tax (Rate) dated 14.11.2017 and he had kept the MRP of the above product unchanged at Rs. 9100/- and thus, the benefit of reduction in the GST rate was not passed on to the recipients by way of commensurate reduction in its price. The Standing Committee on Anti-profiteering had examined the aforesaid application in its meeting

held on 22.03.2019 and forwarded the same to the DGAP for detailed investigation in terms of Rule 129 (1) of the above Rules.

2. The DGAP on receipt of the application and the supporting documents from the Standing Committee on Anti-profiteering, had issued Notice under Rule 129 (3) of the CGST Rules, 2017 on 09.04.2019 calling upon the Respondent to reply as to whether he admitted that the benefit of reduction in the GST rate w.e.f. 15.11.2017 had not been passed on to the 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 supporting documents. Vide the above mentioned notice, the Respondent was also given an opportunity to inspect the non-confidential evidence/information furnished by the Applicant No. 1 during the period from 15.04.2019 to 17.04.2019, which the Respondent did not avail. However, as per the request of the Respondent, the DGAP had provided all the documents/evidence which was submitted by the Applicant No. 1, to the Respondent vide e-mail dated 29.04.2019

3. Through e-mail dated 30.08.2019, the DGAP had also provided the Applicant No. 1 an opportunity to inspect the non-confidential documents/reply furnished by the Respondent on any working day between 03.09.2019 and 04.09.2019 which the Applicant No. 1 did not avail.

4. The period of the investigation conducted by the DGAP in this case is from 15.11.2017 to 31.03.2019.

5. The DGAP had sought extension of time for completing the investigation which was duly extended by this Authority vide its order dated 19.06.2019 in terms of Rule 129 (6) of the CGST Rules, 2017.

6. The DGAP in his Report dated 24.09.2019 has stated that the Respondent had filed his submissions vide letters/e-mails dated 18.04.2019, 23.04.2019, 25.04.2019, 30.04.2019, 03.05.2019, 17.06.2019, 16.08.2019, 23.08.2019, 26.08.2019, 11.09.2019 and 17.09.2019 which are summed up as follows:-

a. That the Respondent was engaged in the design, manufacturing and sale of luggage and luggage accessories. He was selling hard and soft luggage carrying items, duffels, small bags, briefcases, laptop bags, laptop strollers and backpacks, wallets, belts and travel accessories etc. through various channels.

b. That the Respondent was engaged in the business of volatile products having a moderate shelf life requiring him to launch new product lines on a constant basis. He was also conducting end of season sales twice in a year, for which a fresh line of different products was being introduced every time and considering the same he had introduced a new product line post 15.11.2017.

c. That the Respondent had also requested that the following deductions should be considered while determining the quantum of profiteering, if any:-

(i) **Export Sales:** These sales included the overseas sales which were made without the payment of Integrated Tax and were

having no impact of GST rate reduction and therefore, they did not fall under the purview of the anti-profiteering provisions.

(ii) **Sales made to Canteen Stores Department (CSD):** These sales were made at specially negotiated prices which had been agreed upon exclusive of GST and once fixed, the Respondent could sell the products at lesser price than the agreed price but not at a price higher than the fixed agreed price. The price fixed for CSD was lesser than the price at which the Respondent was selling his products in the open market. Thus, for the sales made to the CSD there was no reference point for comparison with the previous sales and also the sales made to the CSD had no impact of GST rate reduction as the said sales pertained to the sales made to the Government organizations. Therefore, the supplies made to the CSD should be excluded from the ambit of the ongoing investigation into alleged profiteering as they did not attract Section 171 of CGST Act, 2017.

(iii) **Scrap Sales:** The prices negotiated for these sales were exclusive of GST and the GST applicable on the date of supply was charged on the negotiated prices. Therefore, the scrap sales should be excluded from the scope of the present investigation.

(iv) **Stock Transfers:** They included the stock transfers of goods or supplies of services by the Respondent's one GSTIN to another. In his product-line, the Respondent was making huge stock transfers to meet the demand-supply of the market. Thus, they should be excluded from the ambit of the present investigation.

(v) **New Stock Keeping Units (SKUs) introduced after 15.11.2017:** These included the products which were introduced by the Respondent post rate reduction i.e. 15.11.2017.

(vi) **Discount offered by giving Credit Notes:** The Respondent on periodical basis was giving discounts to the various channel partners by issuing credit notes, the details of the which had been submitted and they should be set off or considered while computing the profiteering.

d. That the Respondent was selling his products through different channels in the market like Franchisees, Hyper Markets, Departmental Stores, E-commerce platforms, Institutional sales and CSD etc. and the pricing pattern was different for each channel and hence, the pricing for one channel should not be adopted for the pricing of another, for the purpose of arriving at the profiteering in terms of Section 171 of CGST Act, 2017.

7. The Respondent has also furnished the following documents to the DGAP:-

a. List of all GSTINs.

b. GSTR-1 & GSTR-3B Returns for the period from July, 2017 to March, 2019 for all the registrations held all over India.

c. Details of invoice-wise outward taxable supplies for the impugned products during the period from July, 2017 to March, 2019.

d. Sample copies of sale invoices, pre and post 15.11.2017.

e. Sample copies of agreements entered into with the CSD.

8. The Respondent also claimed confidentiality on all the data/information furnished by him, in terms of Rule 130 of the CGST Rules, 2017.

9. The DGAP has examined the application, the various replies of the Respondent and the documents/evidence brought on record and stated that the main issues for determination were whether the rate of GST on the goods supplied by the Respondent was reduced from 28% to 18% w.e.f. 15.11.2017 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 CGST Act, 2017.

10. He has also stated that the Central Government, on the recommendation of the GST Council, had reduced the GST rate on the goods supplied by the Respondent from 28% to 18% w.e.f. 15.11.2017 vide Notification No. 41/2017-Central Tax (Rate) dated 14.11.2017 and the same had also not been contested by the Respondent.

11. The DGAP has also examined the provisions of Section 171 of the CGST Act, 2017 and submitted that the legal requirement in the event of benefit of ITC or reduction in rate of tax was that there must be a commensurate reduction in the prices of the goods or services. Such reduction could only be in terms of money, so that the final price payable by a recipient got reduced commensurate with the reduction in the tax rate or benefit of ITC. This was the only legally prescribed

mechanism to pass on the benefits of ITC or reduction in the rate of tax to the recipients under the GST regime and there was no other method which a supplier could adopt to pass on such benefits.

12. The DGAP has further submitted that the Respondent's contention that his products were sold through different channels in the market like Franchisees, Hyper Markets, Departmental Stores, E-commerce platforms, Institutional sales and CSD etc. and the pricing pattern was different for each channel, therefore, the pricing for one channel should not be adopted for the pricing of another appeared to be proper. Since, the Respondent had provided details of the channel wise outward taxable supplies of the products on which GST rate was reduced from 28% to 18% w.e.f. 15.11.2017 vide Notification No. 41/2017-Central Tax (Rate) dated 14.11.2017, the DGAP has taken the above submission of Respondent into consideration for computing the profiteered amount.

13. The Respondent has also sought to exclude the outward sale of the following from the scope of the present investigation:-

(i) New SKUs introduced after 15.11.2017: These were the newly launched products and hence were not comparable.

(ii) Export Sales: The effective rate of GST on export sales was Nil and therefore they were not affected by the rate reduction.

(iii) Goods sold to Canteen Stores Department (CSD): The prices of CSD goods were not affected by the GST rate as the CSD was getting the rebate of tax paid by it.

(iv) Stock Transfers within the Respondent's units: Stock transfers were actually the transfers of the goods from one premises of the Respondent to other premises and thus were not effective sales.

(v) Scrap Sales: The sales data submitted by the Respondent was examined by the DGAP and it was observed that during the pre-rate reduction period there were no sales of scrap and hence they did not fall in the ambit of profiteering.

(vi) Discounts offered through Credit Notes: Regarding the contention of the Respondent of not calculating profiteering on the discounts offered through credit notes, the DGAP has claimed that as per Section 15 of the Central Goods and Service Tax Act, 2017, the value to be considered was the transaction value. He has further claimed that regarding exclusion of discounts, Section 15 (3) states that:-

"The value of the supply shall not include any discount which was given—

(a) before or at the time of the supply if such discount had been duly recorded in the invoice issued in respect of such supply; and

(b) after the supply had been effected, if—

(i) such discount was established in terms of an agreement entered into at or before the time of such supply and specifically linked to relevant invoices; and

(ii) ITC as was attributable to the discount on the basis of document issued by the supplier had been reversed by the recipient of the supply."

14. The DGAP has also reported that since the Respondent had failed to give proof of satisfaction of the conditions mentioned in Section 15 (3) (b) above, thus, the discounts given through credit notes were not liable to be excluded from the value and hence the benefit of discounts could not be given to the Respondent. He has further reported that the Respondent had not considered the discounts offered through credit notes during the period before 15.11.2017, for which the base prices were calculated and hence they were not liable to be considered in the subsequent period also. The DGAP has also intimated that the items mentioned at Sr. No. (i) to (v) above were not liable to be considered for calculation of the profiteered amount. However, the benefit of reduction in the value on account of credit notes issued subsequent to the issue of invoices did not appear to be admissible.

15. The DGAP has also contended that the methodology adopted for determining the amount of profiteering could be explained by illustrating calculation made in respect of a specific item i.e. "AMT PRESTON SP67 OXFORD BLUE" product sold through a particular channel i.e. Franchisee. Sale value of this product during the month of

November, 2017 (pre-GST rate reduction) was taken and an average base price (after discount) was obtained by dividing the total taxable value by total quantity of this item sold during the period from 01.11.2017 to 14.11.2017. The average base price of this item was compared with the actual selling price of the same item sold through the said channel during the post-GST rate reduction period i.e. on or after 15.11.2017 as has been illustrated in the Table given below:-

Table

(Amount in Rs.)

Sl. No.	Description	Factors	Pre Rate Reduction (Before 15.11.2017)	Post Rate Reduction (From 15.11.2017)
1.	Product Description	A	AMT PRESTON SP67 OXFORD BLUE	
2.	Channel	B	Franchisee	
4.	Total quantity of item sold	C	48	
5.	Total taxable value	D	154690.35	
6.	Average base price (without GST)	E=D/C	3222.72	
7.	GST Rate	F	28%	18%
8.	Commensurate Selling price (post Rate reduction-with GST)	G=E*1.18		3802.80
7.	Invoice No.	H		80311701428
8.	Invoice Date	I		22.11.2017
9.	Total quantity (above invoice)	J		2
10.	Total Invoice Value	K		8100.41
11.	Actual Selling price per unit (post rate reduction-with GST)	L=K/J		4050.20
12.	Excess amount charged or profiteering	M=L-G	**247.40**	
13	Total Profiteering	N= M*J	**494.80**	

16. The DGAP has thus contended that the Respondent did not reduce the selling price of the "AMT PRESTON SP67 OXFORD BLUE" product when the GST rate was reduced from 28% to 18% w.e.f. 15.11.2017, vide Notification No. 41/2017 Central Tax (Rate) dated 14.11.2017 and hence profiteered an amount of Rs. 494.80 on a particular invoice of channel "Franchisee" 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 CGST Act, 2017. The DGAP has also submitted that on the basis of above calculation as illustrated in Table above, profiteering in case of all impacted goods of the Respondent for the period from 15.11.2017 to 31.03.2019 has been computed in the similar manner for each channel of sale, separately. He has further submitted that the average base prices for others channels would be different from the channel as has been shown in the Table above and accordingly, profiteering has been calculated channel-wise.

17. The DGAP has also reported that the issue that remained to be settled was the determination and quantification of profiteering by the Respondent, due to his failure to pass on the benefit of the reduction in the rate of GST on the goods supplied to his recipients, in terms of Section 171 of the CGST Act, 2017. From the invoices and the details of the outward supplies made available by the Respondent, the DGAP has claimed that the Respondent has increased the base prices of the goods when the rate of GST was reduced from 28% to 18% w.e.f. 15.11.2017, therefore, the commensurate benefit of GST rate reduction was not passed on to the recipients. The DGAP, on the basis of the aforesaid pre and post-reduction GST rates and the details of the outward taxable supplies (other than zero rated, nil rated and exempted supplies) of the impacted products during the period from 15.11.2017 to 31.03.2019, as furnished by the Respondent, has calculated the amount of net higher sales realization due to increase in the base prices of the impacted goods, despite the reduction in the GST rate from 28% to 18% or in other words, the profiteered amount as Rs. 25,73,82,482/-. The DGAP has furnished the details of the

computation of the profiteered amount vide Annexure-18 of his Report dated 24.09.2019. The DGAP has further claimed that the profiteered amount has been arrived at by comparing the channel-wise average of the base prices of the impugned products sold during the period from 01.07.2017 to 14.11.2017, with the actual invoice-wise base prices of such products sold during the period from 15.11.2017 to 31.03.2019. The excess GST so collected from the recipients, has also been included in the aforesaid profiteered amount as the excess prices collected from the recipients also included the GST charged on the increased base prices.

18. The DGAP has also furnished the place (State or Union Territory) of supply-wise break-up of the total profiteered amount of Rs. 25,73,82,482/- in the Table given below:-

Table

S. No.	Name of State	State Code	Profiteering (Rs.)
1	Andaman & Nicobar Islands	35	20,084
2	Andhra Pradesh	37	69,32,139
3	Arunachal Pradesh	12	5
4	Assam	18	19,54,020
5	Bihar	10	43,26,639
6	Chandigarh	4	14,00,530
7	Chhattisgarh	22	22,81,979
8	Delhi	7	3,23,43,522
9	Goa	30	31,35,116
10	Gujarat	24	96,48,320
11	Haryana	6	1,17,69,422
12	Himachal Pradesh	2	6,083
13	Jammu & Kashmir	1	10,76,457
14	Jharkhand	20	23,89,425

15	Karnataka	29	3,10,01,943
16	Kerala	32	60,83,216
17	Madhya Pradesh	23	53,97,369
18	Maharashtra	27	4,27,43,695
19	Manipur	14	81,396
20	Meghalaya	17	4,22,871
21	Mizoram	15	1,72,974
22	Nagaland	13	3,54,889
23	Orissa	21	32,57,068
24	Puducherry	34	18,66,052
25	Punjab	3	43,51,307
26	Rajasthan	8	43,77,455
27	Sikkim	11	9,505
28	Tamil Nadu	33	3,38,54,697
29	Telangana	36	1,42,36,512
30	Tripura	16	91,826
31	Uttar Pradesh	9	1,64,79,912
32	Uttarakhand	5	8,15,385
33	West Bengal	19	1,45,00,669
	Grand Total		**25,73,82,482**

19. The DGAP has thus came to the conclusion that the allegation that the base prices of the goods were increased when there was reduction in the GST rate from 28% to 18% w.e.f. 15.11.2017, so that the benefit of such reduction in GST rate was not passed on to the recipients by way of commensurate reduction in prices appeared to be correct and from the details furnished in Annexure-18, it appeared that the base prices of the goods under investigation were indeed increased post GST rate reduction w.e.f. 15.11.2017. Thus, by increasing the base prices of the goods consequent to the reduction in the GST rate, the commensurate benefit of reduction in the GST rate from 28% to 18%, was not passed on to the recipients and the total

amount of profiteering covering the period from 15.11.2017 to 31.03.2019 has been worked out by the DGAP as Rs. 25,73,82,482/-.

20. The above Report was considered by this Authority in its meeting held on 26.09.2019 and it was decided to hear the Applicants and the Respondent on 24.10.2019. Accordingly, a show cause notice dated 30.09.2019 was issued to the Respondent asking him to explain why the Report dated 24.09.2019 furnished by the DGAP should not be accepted and his liability for violation of the provisions of Section 171 of the CGST Act, 2017 should not be fixed.

21. Six personal hearings were accorded to the parties on 24.10.2019, 13.11.2019, 02.12.2019, 19.12.2019, 03.01.2020 and 14.01.2020 out of which four hearings were attended by the Respondent. During the course of the hearings, none appeared for the Applicant No. 1 and 2. The Respondent was represented by Sh. Prateek P. Shah and Sh. Nitin Vijaivergia, Authorised Representatives.

22. The Respondent has filed his first written submission on 05.11.2019 along with additional written submissions on 02.12.2019 vide which he has submitted that he was engaged in the business of manufacturing and trading of travel bags in various segments and presently, the Respondent was registered under the provisions of the Central and the State Goods and Service Tax Acts, 2017 in 21 States on pan India basis. The Respondent has also submitted that he was engaged in the design, manufacturing and sale of luggage and luggage accessories. He was also selling hard and soft luggage items, duffels, small bags, briefcases, laptop bags, laptop strollers and backpacks, wallets, belts and travel accessories etc. He has further submitted that he was selling the above products through offline channels such as

distributors, retailers and online channels. The Respondent has also stated that he was making the following types of taxable supplies during the period from 01 October 2017 till 31 March 2019:-

- Exports to his overseas customers;
- Inter-company stock transfers (Supplies to Distinct Persons within the meaning of Section 25 (4) of the Act, 2017);
- Canteen Stores Department (CSD) supplies; and
- Supplies undertaken in the domestic market (apart from CSD Supplies).

23. The Respondent has also claimed that the market operating prices for goods or services were based on various factors such as cost of goods sold, inflation, consumer price index, exchange rate, market conditions, competition, business strategy, pricing adopted in similar markets, volume being bought by the channel partners and market sentiments etc. Upon considering the impact of such factors, the Respondent was determining the market operating price of a product, which remained same till the time above factors remained constant.

24. The Respondent has further claimed that the DGAP's computation of levying 18% GST on the net profiteering amounting to Rs. 3,92,61,734.43, was unjustifiable. He has also submitted that in terms of Section 171 of the CGST Act, 2017, any reduction in the rate of tax on the supplies of goods and/or services or the benefit of enhanced ITC was to be passed on to the recipients by way of commensurate reduction in prices. However, the term profiteering had not been

defined under the CGST Act or the rules made thereunder. He has further cited the definition of the term 'profiteering' as per the various dictionaries viz. the Oxford, the Black's Law, the major Law Lexicon and the Judicial Dictionary. He has also claimed that profiteering referred to the excessive, exorbitant and unjustifiable profits arising due to supply of essential goods. However, the DGAP had alleged that the Respondent had profiteered to the extent of GST which was charged on the profiteered amount and had further alleged that it violated the provisions of Section 171 of the CGST Act. But the DGAP had not provided any legal reasons for such inclusion of GST in the profiteered amount in his Report.

25. The Respondent has also contended that the quantum of benefit should have been computed by comparing the taxable value (i.e. turnover excluding GST) charged from the customers instead of value including GST. The GST amount collected on the differential base prices could not be construed as profiteering made by the Respondent as the same was duly deposited with the Central Government and not retained by the Respondent. However, the DGAP's Report had deviated from the basic principle of unjust enrichment (as such tax was duly deposited with the Government) and had applied GST of 18% on the GST benefit amount required to be passed. He has thus argued that the quantum of profiteering to the extent of Rs. 3,92,61,734.43 was liable to be set aside on the ground that this amount was not profiteered by the Respondent. He has further argued that without prejudice to the above submissions and assuming that the contention of DGAP was valid the amount of profiteering should be

diverted from the credit of the Central and the State Governments to the Consumer Welfare Funds instead of recovering the said amount from the Respondent.

26. The Respondent has also contended that it was well settled in the cases of ***M/s Miles India v. Assistant Commissioner of Customs 2002 TIOL 501 SC CUS*** (Annexure-E) and ***M/s Northern Plastics Ltd. v. Hindustan Photo Films Mfg. Co. Ltd. 1991 (91) ELT 502 SC*** that the creatures of the statute were bound by the respective powers and limitations prescribed under the statute. Accordingly, any authority could only exercise the powers conferred on it specifically under the provisions of the statue. The Respondent has further contended that the application dated 30.07.2018 filed by the Applicant No. 1 was based on the screenshots (Annexure-F) of the product 'American Tourister Sky Tracer HL Blue 68 cm Hard Trolley' which was being sold by a third party viz. M/s Amazon on line. In the evidence provided to the Respondent for verification, it was found that the Applicant No. 1 had not purchased the product from the above web-site. It was also pleaded that the Respondent was not the "supplier" of the goods in question as the supplier was e-commerce dealer M/s Amazon India. He has also referred to Section 171 of the CGST Act, 2017 and Rule 129 (1) of the CGST Rules, 2017 and has further pleaded that the structure and framework under the statute conferred powers of investigation only against the "supplier" of the goods. Despite the above, the DGAP had completely ignored the factual details of the aforementioned application and proceeded to investigate the Respondent due to incorrect mention of his name in the Application.

The fundamental basis for complaint was the same MRP being mentioned on the third party website, which was beyond the control of the Respondent and the MRP was the maximum sale price and not the actual sale price. No evidence had been produced to establish that the supply of the above product had taken place on the price mentioned on the website.

27. The Respondent has also contended that the scope of the DGAP's investigation should have been restricted to the product in respect of which the complaint was made and it could not be simply expanded to other products. He has further contended that as per Section 171 of the CGST Act, the emphasis was to pass on the reduction in price to 'the recipient'. Thus, the DGAP's attempt to cover all his products was beyond the scope of this investigation. Further, Rule 129 (3) of the CGST Rules, 2017 provided that the DGAP should issue notices to all the interested parties containing information of the relevant products including description of the goods. Thus, the above provision clearly implied that the scope of the investigation should be restricted to the goods against which the complaint was made as other products were neither mentioned in the application or the notice issued to him.

28. The Respondent has also averred that the provisions of Section 171 of the CGST Act, 2017 violated Article 19 (1) (g) of the Constitution. He has further averred that right to trade was a fundamental right guaranteed under the above Article and included the right to determine prices and such right could not be taken away without any explicit authority under the law passed by the Parliament or the State legislature under Entry 34 of the Concurrent List (List III) of Seventh

Schedule of the Constitution of India. Only in exceptional cases, and in respect of a few specified goods, the Government had enacted laws to control prices. Thus 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 List. Consequently, any such effort would be violation of the freedom of trade guaranteed under the Constitution of India. Hence, the price control exercised by the DGAP was ultra vires the fundamental rights guaranteed under Article 19 (1) (g) of the Constitution of India. He has also placed reliance on the decision given in WP (C) 4213/2019 in the matter of ***M/s Abbott Healthcare Pvt. Ltd. v. Union of India & others*** wherein the constitutional validity of the anti-profiteering provisions has been challenged. He has also contended that the Hon'ble High Court of Delhi had observed in the above case that similar petitions of ***M/s Hindustan Unilever Ltd. v. Union of India*** and ***M/s Jubilant Foodworks Ltd. v. Union of India*** were pending before it in which further proceedings had been stayed.

29. The Respondent has also contended that no precise methodology or principles have been laid down by this Authority as per Rule 126 of the CGST Rules, 2017 for passing on the benefits of tax reduction or ITC in terms of Section 171 of the above Act. The methodology to be prescribed by this Authority must capture the basic principles that would be relevant to all industries keeping in view the common trade practices. This would also ensure that Section 171 of the CGST Act was interpreted in an uniform manner across all tax payers. He has further contended 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.

30. The Respondent has also submitted that in the absence of machinery provisions, the entire proceedings under the anti-profiteering provisions would be a futile exercise. Reliance in this regard has been placed by the Respondent on the Hon'ble Apex Court's judgement passed in the case of ***CIT v. B. C. Srinivasa Shetty 1981 (2) SCC 460***, wherein, the question of imposition of tax on capital gains on the goodwill of a newly commenced business was involved. The Hon'ble Court had held that the computation and charging provisions formed essence of any tax legislation and failure of the computation provision would automatically result in failure of the charging provisions. The Respondent has also cited the judgements passed by the Hon'ble Supreme Court in the cases of ***K. T. Moopil Nair v. State of Kerala AIR 1961 SC 552, Rai Ramkrishna v. State of Bihar AIR 1963 SC 1667, State of A. P. v. Nalla Raja Reddy AIR 1967 SC 1458, Vishnu Dayal Mahendra Pal v. State of U. P. (1974) 2 SCC 306*** and ***D. G. Gose and Co. (Agents) (P) Ltd. v. State of Kerala (1980) 2 SCC 410*** wherein it was held that where there was no machinery for assessment, the law being vague, it would not be open to the authorities to arbitrarily assess to tax. The Respondent has also added that the DGAP had initiated the anti-profiteering investigation with a pre-conceived notion that the Respondent had not passed on the benefit of the reduced GST rate to his customers. Such arbitrariness would render the entire investigation conducted by the DGAP an otiose exercise resulting in grave injustice to the

Respondent. In this regard, the Respondent has also referred to the Apex Court's decision given in the case of ***Natural Resources Allocation*** **Special Reference No. 1 of 2012,** wherein it was held as under:-

"Therefore, a State action had 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 was 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."

31. The Respondent has also furnished a few invoices issued during the pre and post GST rate reduction periods on a sample basis to establish that he has passed on the benefit of tax reduction.

32. Clarification was also sought from the DGAP on the Respondent's above mentioned submissions. The DGAP vide his Report dated 18.12.2019 has stated that in terms of Section 171 (1) of the CGST Act, 2017, any reduction in the rate of tax or the benefit of input tax credit has to be passed on to the recipient by way of commensurate reduction in price. Every recipient of goods or services has to get the benefit from the supplier and hence, this benefit has to be calculated for each and every product supplied. He has also stated that during

the investigation, the Respondent had not passed on the benefit of rate reduction for the other categories of travel bags/goods supplied by him; accordingly, he had covered those categories of travel bags/goods also which were impacted by the rate reduction Notification. As regards the exclusion of excess GST amount collected by the Respondent from the recipients, it was submitted by the DGAP that Section 171 of the CGST Act, 2017 and Chapter XV of the CGST Rules, 2017, required the supplier of goods or services to pass on the benefit of tax rate reduction to the recipients by way of commensurate reduction in prices. Price received from the recipients included both, the base price and the tax paid on it. If any supplier increased his base price, it would result in increased base price and GST charged over and above it from the recipients, and the aforesaid statutory provisions would require that such amount be refunded to the eligible recipients or alternatively deposited in the Consumer Welfare Fund, regardless of whether such extra tax collected from the recipients had been deposited in the Government account or not. The Respondent's claim that the word profiteering had not been defined in Section 171 of CGST Act, 2017 and Rules made thereunder and hence the dictionary meaning given for profiteering should be taken as profiteering had no meaning as Section 171 stipulated that any reduction in the rate of tax or the benefit of input tax credit had to be passed on to the recipient by way of commensurate reduction in price, and this had been determined in the investigation Report.

33. The DGAP has also claimed that the preliminary examination of the documents submitted by the Applicant No. 1 and the Respondent prima facie, revealed that the benefit of reduction in the GST rate from

28% to 18% was not passed on to the ultimate customers. The DGAP has further claimed that the allegation of profiteering by way of increasing the base prices of the products was sustainable against the Respondent and the profiteered amount was Rs. 25,73,82,482/-. He has also stated that the investigation was carried out in terms of Rule 129 of the Central Goods and Services Tax Rules, 2017 without going into the merit of the Applicant No. 1's locus standi.

34. The DGAP has also contended that the provisions of Section 171 of the CGST Act, 2017 and the rules made thereunder have been passed by the Parliament. Section 171 (1) of the CGST Act, 2017 envisages that any reduction in the rate of tax or the benefit of input tax credit has to be passed on to the recipient by way of commensurate reduction in price. Thus, every recipient of goods or services has to get the benefit from the supplier and hence, this benefit has to be calculated for each and every product supplied. He has further contended that this Authority has been constituted under the provisions of Section 171 (2) of the CGST Act, 2017. Section 171 (3) the CGST Act, 2017 reads as "The Authority referred to in sub-section (2) shall exercise such powers and discharge such functions as might be prescribed." Therefore, this Authority could exercise such powers as have been prescribed by the Government, in exercise of the powers conferred under Section 164 of the CGST Act, 2017, on the recommendation of GST Council. The DGAP has also stated that under the provisions of Rule 126 of the CGST Rules, 2017, this Authority was the statutory authority to determine the methodology and procedure for determination as to whether the reduction in the rate of tax or the benefit of input tax credit has been passed on by the

registered person to the recipients by way of commensurate reduction in prices. The said Rule nowhere stipulated that this Authority shall prescribe methodology and procedure to quantify the amount of profiteering. Thus, the extent of profiteering has to be arrived at on a case to case basis, by adopting suitable method based on the facts and circumstances of each case as well as the nature of goods or services supplied. He has further stated that there could not be any uniform methodology for determination of the quantum of benefit to be passed on. In Rule 126, the word used was 'determine' and not 'prescribe'. He has also submitted that this Authority has already notified the methodology and procedure under Rule 126 on 28.03.2018. He has also argued that the entire investigation was conducted under the provisions of Section 171 of the CGST Act, 2017 read with Rule 129 of the CGST Rules, 2017, as per the directions of the Standing Committee on Anti-profiteering and the investigation report was submitted to this Authority under Rule 129 (6) of CGST Rules, 2017. The Report furnished by him was only a finding, prepared on the basis of the document /replies/ statements given by the Respondent. Therefore, there was no violation of the right of the Respondent enshrined under Article 14 and Article 19 of the Constitution of India. The DGAP has further argued that the submission of the Respondent that the Show Cause Notice issued by this Authority was illegal was incorrect as Section 171 of the CGST Act, 2017, read with CGST Rules, 2017 empower this Authority to exercise such powers and discharge such function as might be prescribed. Rule 127 and Rule 133 of the CGST Rules, 2017, framed by the Government under Section 164 of the CGST Act, 2017, also

give jurisdiction to this Authority to exercise such authority and powers as specified under the Act/Rules.

35. The DGAP has also stated that the provisions of Section 171 of the CGST Act, 2017 and the rules made thereunder have been approved by the Parliament. Section 171 (1) of the CGST Act, 2017 envisages that any reduction in the rate of tax or the benefit of input tax credit has to be passed on to the recipient by way of commensurate reduction in price. The additional benefits that accrue to the Respondent on introduction of GST have to be passed on to the recipients in terms of Section 171 of the CGST Act, 2017. The contention of the Respondent that there was no machinery for computation and the case law cited by him, were both out of context as assessment or computation of tax was neither carried out by the DGAP as was evident in his Investigation Report nor the same was done by this Authority in any of its orders. The orders passed by this Authority were restricted to the mandate given by the Parliament as per the above mentioned provisions. The DGAP has also contended that the provisions of Section 171 were nowhere related to imposition of any tax, but they were enacted only to ensure that the benefit of rate reduction in GST (as applicable to this case) was passed on to the ultimate consumer.

36. The Respondent has filed his next written submissions on 09.01.2020 in reply to the DGAP's supplementary Report dated 18.12.2019. He has submitted that on a careful reading of Section 171 of the CGST Act, it was clear that the emphasis was on to pass on the benefit of tax reduction by way of reduction in the price to 'the recipient'. He has further submitted that by computing profiteering on all the products,

the DGAP had not restricted himself to the product sold to the complainant recipient but has extended it in respect of all the recipients, which was beyond the scope of this investigation. In terms of Rule 129 (3) information and description of the goods was required to be provided to the supplier in respect of which investigation was to be conducted, however, in the present case the above requirement has not been complied. The Respondent has also stated that the intention of Section 129 (1) was that where the Standing Committee was satisfied that there was prima facie evidence to show that the supplier has not passed on the benefit of reduction in the rate of tax or input tax credit to the recipients by way of commensurate reduction in prices, it would refer the matter to the DGAP. He has further stated that the Standing Committee had evidence, in the form of screen shot from the e-commerce website, limited to 'American Tourister Sky Tracer' Hard Trolley only and it did not have any other evidence on the other products.

37. The Respondent has also stated that the term 'Profiteering' had not been defined under the provisions of the CGST Act, 2017, thus, it has to be understood in the commercial parlance. It has further been stated by the Respondent that the quantum of benefit should have been computed by comparing taxable value (i.e. turnover excluding GST) charged from the customers instead of the value including the GST. The GST amount collected on the differential base prices could not be construed as profiteering made by the Respondent as the same was duly deposited with the Central Government and not retained by the Respondent. However, the DGAP's Report dated 24.09.2019 has deviated from the basic principle of unjust enrichment

and has applied GST @ 18% on the GST benefit amount required to be passed on. Without prejudice to the above-mentioned submissions and assuming that the contention of the DGAP was valid (which was not the case), the profiteered amount should be diverted from the credit of the Central and the State Governments to the Consumer Welfare Funds instead of recovering the said amount from the Respondent, as the same had not been pocketed by the Respondent. He has also contended that refund of GST, which was already credited to the treasury of the Central Government, should be given to the Respondent.

38. The Respondent has further contended that the DGAP has mentioned that *"the investigation was carried out in terms of Rule 129 of the CGST Rules, 2017 without going into the merit of the Applicant No. 1's Locus Standi"* which proved that the DGAP had himself accepted the fact that there was absence of merit in the complaint.

39. The Respondent has also quoted the provisions of Rule 129 of the CGST Rules and argued that it was applicable in case of a supplier, who had not passed on the benefit of reduction in the rate of tax on the supplies of goods or services or the benefit of input tax credit to the recipients by way of commensurate reduction in prices and prima facie evidence to this effect was available with the Standing Committee. However, the Standing Committee did not have prima facie evidence to initiate investigation against all the products being supplied by the Respondent. In fact, the Standing Committee had placed its reliance upon the screenshot, which was taken from the E-Commerce web-site. The provisions of the CGST Act and the Rules, conferred powers of investigation only against the "supplier" of goods,

Therefore, there was an apparent misunderstanding, which had probably resulted in the Notice being issued to the Respondent as he was not the supplier.

40. We have carefully considered the Reports filed by the DGAP, submissions of the Respondent and other material placed on record and it has been observed that the Respondent is engaged in the business of designing, manufacturing and trading of luggage, luggage accessories, travel bags, hard and soft luggage items, duffels, small bags, briefcases, laptop bags, laptop strollers, backpacks, wallets, belts and travel accessories etc. It has also been observed that the Respondent is selling the above products through offline channels such as distributors, retailers and online channels. It has further been observed that the Respondent is making exports to his overseas customers, is also making inter-company stock transfers, is also selling to the CSD and is also supplying to the domestic market.

41. It is also revealed from the record that an application dated 30.07.2018 was filed before the Standing Committee on Anti-profiteering, under Rule 128 (1) of the CGST Rules, 2017, by the Applicant No. 1 alleging profiteering by the Respondent in respect of the supply of "American Tourister Sky Tracer HL Blue 68 cm Hard Trolley". The Applicant No. 1 had alleged that the Respondent had not reduced the selling price of the product when the GST rate was reduced from 28 % to 18% w.e.f. 15.11.2017 and had kept the MRP of the above product unchanged at Rs. 9100/- per piece 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. The Standing Committee on Anti-profiteering had examined the above

application in its meeting held on 22.03.2019 and referred the same to the DGAP for detailed investigation in terms of Rule 129 (1) of the above Rules.

42. It is further revealed from the record that the rate of GST was reduced from 28% to 18% w.e.f. 15.11.2017, vide Notification No. 41/2017-Central Tax (Rate) dated 14.11.2017 on the products which were being supplied by the Respondent, the benefit of which was required to be passed on by the Respondent to his customers. The Respondent has also admitted that his products were being sold through different channels in the market like the Franchisees, Hyper Markets, Departmental Stores, E-commerce platforms, Institutional sales and CSD etc. and the pricing pattern was different for each channel. It is also apparent from the record that the Respondent has provided the details of the channel wise outward taxable supplies of the products being supplied by him during the period from 15.11.2017 to 31.03.2019. It is further apparent that the DGAP has not included the new SKUs introduced after 15.11.2017, the export sales, sales made to the CSD, stock transfers and the scrap sales in computation of the profiteered amount. However, he has rightly not included the amount of discounts given by the Respondent on his sales as they did not satisfy the conditions prescribed under Section 15 (3) of the CGST Act, 2017. The DGAP has illustrated the calculation of the profiteered amount in respect of "AMT PRESTON SP67 OXFORD BLUE" product sold through Franchisee channel as has been mentioned in Table-A, by taking sales value of this product during the month of November, 2017 during the pre-GST rate reduction period and an average base price after discount was obtained by dividing the total taxable value by

total quantity of this item sold during the period from 01.11.2017 to 14.11.2017. The average base price of this item was compared with its actual selling price during the post-GST rate reduction period on or after 15.11.2017, when it was sold through the above channel. On the basis of above calculation profiteering in respect of all the impacted goods of the Respondent for the period from 15.11.2017 to 31.03.2019 has been calculated in the similar way for each channel of sale separately by the DGAP. The methodology adopted by the DGAP for computation of profiteered amount by comparing the average base prices of the products in respect of which the rate of GST was reduced from 28% to 18% w.e.f. 15.11.2017, with the actual post rate reduction base prices of these products appears to be correct, reasonable, justifiable and in consonance with provisions of Section 171 of the CGST Act, 2017 as it was not possible to compare the actual base prices prevalent during the pre and the post GST periods due to the reasons that the Respondent was (i) selling his products at different rates to different customers in the same channel (ii) the same customer may not have purchased the same product during the pre and the post rate reduction periods and (iii) a customer may have purchased a particular product during the pre rate reduction period and may not have purchased it in the post rate reduction period or vice versa. The average base prices have further been computed by considering the base prices which were prevalent during the period of 14 days w.e.f. 01.11.2017 to 14.11.2017 which give more accurate and representative value of the average base prices. However, the average pre rate reduction base prices were required to be compared with the actual post rate reduction base prices as the benefit is

required to be passed on each Stock Keeping Unit (SKU) to each customer. In case average to average base prices are compared for both the periods, the customers who have purchased a particular product on the base price which is less than the average base price but more than the commensurate base price would not get the benefit of tax reduction. From the invoices and details of outward sales made available by the Respondent it has been found that the Respondent has increased the base prices of his products when the rate of GST was reduced from 28% to 18% w.e.f. 15.11.2017 so that the commensurate benefit of GST rate reduction was not passed on to the recipients. There was no reason for the Respondent to increase his base prices exactly equal to the rate of tax reduction w.e.f. 15.11.2017, the date from which the tax reduction was announced. Such a coincidence is unconvincing and unheard off and it can be safely concluded that such a course of action has been adopted by the Respondent merely to deny the benefit of tax reduction to his customers and to unjustly enrich himself. Accordingly, on the basis of the pre and post-reduction GST rates and the details of the outward taxable supplies of the impacted products during the period from 15.11.2017 to 31.03.2019 the profiteered amount has been rightly computed as **Rs. 25,73,82,482/-** channel wise, including the GST, the details which have been mentioned in **Annexure-18** in the Report dated 24.09.2019 submitted by the DGAP.

43. The Respondent has also claimed that the term 'Profiteering' has not been defined under the CGST Act or the rules. He has also cited the definition of the term 'profiteering' as per the various dictionaries and

argued that profiteering referred to the excessive, exorbitant and unjustifiable profits arising due to supply of essential goods. However, the above claim of the Respondent is not correct as what would constitute the 'profiteered' amount has been mentioned and defined in Section 171 of the CGST Act, 2017 itself as under:-

"(1). Any reduction in rate of tax on any supply of goods or services or the benefit of ITC shall be passed on to the recipient by way of commensurate reduction in prices.

(2). The Central Government may, on recommendations of the Council, by notification, constitute an Authority, or empower an existing Authority constituted under any law for the time being in force, to examine whether Input Tax Credits availed by any registered person 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.

(3). The Authority referred to in sub-section (2) shall exercise such powers and discharge such functions as may be prescribed.

(3A) Where the Authority referred to in sub-section (2) after holding examination as required under the said sub-section comes to the conclusion that any registered person has ***profiteered*** *under sub-section (1), such person shall be liable to pay penalty equivalent to ten per cent. of the amount so profiteered:*

PROVIDED that no penalty shall be leviable if the profiteered amount is deposited within thirty days of the date of passing of the order by the Authority.

Explanation:- For the purpose of this section, the expression "profiteered" shall mean the amount determined on account of not passing the benefit of reduction in rate of tax on supply of goods or services or both or the benefit of input tax credit to the recipient by way of commensurate reduction in the price of the goods or services of both."

(Emphasis supplied)

44. Therefore, it is abundantly clear from even cursory reading of the above Section and the Explanation attached to it that profiteering refers to the amount of benefit which has been denied to the recipients by a registered person by not reducing the prices of the products commensurately on which the rate of tax has been reduced. Hence, the definitions quoted by the Respondent from various dictionaries are not applicable in respect of the provisions of Section 171. Similarly, his contention that the above term refers to excessive, exorbitant and unjustifiable profits arising due to supply of essential goods is also not tenable.

45. The Respondent has further claimed that the application dated 30.07.2018 filed by the Applicant No. 1 was based on the screenshots of the above product which was being sold by a third party viz. M/s Amazon on line and had not been bought by the above Applicant. He

has also referred to Section 171 of the CGST Act, 2017 and Rule 129 (1) of the CGST Rules, 2017 and pleaded that the investigation could be conducted against the "supplier" of the goods only whereas he was not the supplier. In this connection perusal of Annexure-F attached by the Respondent with his written submissions dated 05.11.2019 (Annexure-1 of DGAP's Report) shows that the Applicant No. 1 vide his e-mail dated 30.07.2018 had complained to the Standing Committee on Anti-Profiteering by stating that "Attached please find GST profiteering complaint from the Anti-profiteering Circle against Samsonite India." This complaint was filed in the Form prescribed for filing such complaints in which address, mobile number, e-mail id and details of the Voter Identity Card of the Applicant No. 1 and name of the Respondent was duly mentioned. The product against which the complaint was filed was mentioned as "American Tourister Sky Tracer HL Blue 68 cm (hard trolley)". It was also stated in the application that the Earlier Price/ Value per unit of the above product was Rs. 9,100, Present Price/ Value per unit was Rs. 9,100.00, Earlier MRP was Rs. 9,100.00 and Present MRP was Rs. 9,100.00. It was further stated that "After GST rates were reduced from 28% to 18% the MRP by Samsonite still remains the same". It was also mentioned that the benefit of tax reduction had not been passed on. Additional information was also provided in the Form by stating that "The supplier Samsonite India seems to have maintained the same MRP despite reduction in GST from 28% to 18%. The above complaint is received from a member of Local Circles. Local Circles is India's leading Community Social Media Platform". A copy of the complaint received from Sh. Anil Mehta a member of the Local Circles

mentioned above was also attached with the e-mail which stated as under:-

"Profiteering Complaint against American Tourister/Samsonite

I am thankful all members of the circles who have appreciated my efforts to bring profiteering under gst to light.

Through my big bazar contact, I have been able to find the American tourister or rather samsonite has also been profiteering under gst.

american tourister product AT Sky Tracer HL Blue 68 cm (hard trolley) had a MRP of 9100 on 30/10/17 when Big Bazar procured it under PO 8114960012.

The same product was supplied by samsonite to big bazar on 11/12/17 after gst rate reduction under po 8115364220 and mrp was 9100 again (though gst rates were reduced from 28% to 18%) thats not all, assuming old packaging may still be lying with Samsonite one can still be ok, but when samsonite supplied to big bazar on 26/6/18 i.e. 7 months after the rate reduction under po 4518446183 they still supplied with mrp 9100 which means they decided they will not pass the rate reduction to consumers.

As of today 29/7 the product is still listed on amazon for mrp 9100.

http://www.amazon.in/American-Tourister-Polyproplene-Litres-Luggag.....

anti-profiteering authority is requested to book samsonite and contact big bazar if they want to validate these purchase orders."

(Emphasis supplied)

46. Therefore, it is clear that the complaint for not passing on the benefit of tax reduction was specifically made against the Respondent and not M/s Amazon by quoting the Purchase Orders (PO) issued by M/s Big Bazar to the Respondent in which the MRP of Rs. 9100/- fixed by the Respondent on the above product before the tax reduction, was still being charged on 26.06.2018, even after a lapse of a period of more than 7 months. Therefore, there was accurate and adequate prima facie evidence before the Standing Committee on Anti-Profiteering to order investigation by the DGAP as per Rule 129 (1). It is also apparent that the complaint was lodged on the basis of the MRP, which only the Respondent could fix as a manufacturer, on which he had supplied the above product to M/s Big Bazar, therefore, the Respondent was the supplier in this case and not M/s Amazon. It is further apparent that the above application was filed on the basis of the POs and not on the basis of screenshots of the website of M/s Amazon as has been claimed by the Respondent. Provisions of Rule 128 (1) provide that complaint under the anti-profiteering provisions can be made by any other person and it was not necessary that such a person should have purchased the product himself. Therefore, the Applicant No. 1 is legally competent to maintain the above complaint against the Respondent. Accordingly, it is established that the above complaint fully satisfies the provisions of Rule 128 (1) which state that the Standing Committee on Anti-Profiteering can receive application "*from an interested party or from a Commissioner or <u>any other person</u>, <u>examine the accuracy and adequacy of the evidence provided in the application to determine whether there is prima-facie evidence</u> to support the claim of the applicant that the benefit of reduction in th*

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." Accordingly, all the above claims of the Respondent are frivolous and hence they cannot be accepted.

47. The Respondent has also contended that it was well settled in the cases of ***M/s Miles India v. Assistant Commissioner of Customs 2002 TIOL 501 SC CUS*** (Annexure-E) and ***M/s Northern Plastics Ltd. v. Hindustan Photo Films Mfg. Co. Ltd. 1991 (91) ELT 502 SC*** that the creatures of the statute were bound by the respective powers and limitations prescribed under the statute. Accordingly, any authority could only exercise the powers conferred on it specifically under the provisions of the statue. In this context it would be appropriate to mention that the present investigation fully complies with the provisions of Rule 128, 129 and Section 171 of the above Act and hence the above judgements do not support the case of the Respondent as no illegality has been committed by the Standing Committee or the DGAP in the present case.

48. The Respondent has also contended that the scope of the DGAP's investigation should have been restricted to the product in respect of which the complaint was made and it could not be expanded to other products. In this respect it would be pertinent to refer to the provisions of Sub-Section 171 (1) quoted in para supra which state that both the benefits of tax reduction and ITC are required to be passed on by the suppliers to the buyers by commensurate reduction in the prices as they are given from the public exchequer in the interest of the consumers. Perusal of Sub-Section 171 (2) shows that the Central

Government may on the recommendations of the GST Council constitute an Authority to **examine** whether the input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the prices of the goods or services or both supplied by him or not. Therefore, this Authority is competent to examine all such cases in which the above benefits are required to be passed on suo moto or to get them investigated through the DGAP and its jurisdiction to do so is not limited to a particular product in respect of which complaint has been made but it extends to all the products which have been impacted by the rate reduction. It is also apparent from the provisions of Rule 129 (1) that the DGAP shall investigate and collect necessary evidence in all such cases in which rate of tax has been reduced or the benefit of ITC has been granted which is required to be passed on to the buyers and furnish his Report to this Authority under Rule 129 (6). Therefore, the DGAP is bound to investigate and report all such cases or products to this Authority in respect of which both the above benefits have not been passed on irrespective of the fact whether any complaint has been made against them or not.

49. It would also be pertinent to mention that the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs through its Office Order No. 05/Ad.IV/2018 dated 12.06.2018 in pursuance of the Government of India (Allocation of Business) 34th Amendment Rules, 2018 has assigned the following duties to the DGAP:-

a) Conduct of investigation to 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, in terms of Section 171 of the Central Goods and Services Tax Act, 2017 and the rules made thereunder.

b) Responsibility for coordinating anti-profiteering work with the National Anti-profiteering Authority, the Standing Committee and the State level Screening Committees."

Therefore, it is clear from the above OM that the DGAP is required to investigate and collect evidence necessary to determine whether both the above benefits have been passed on or not. No restrictions have been imposed either under the CGST Act, 2017 or Rule 129 of the CGST Rules, 2017 which provide that the DGAP shall conduct investigation in respect of the complained goods or services only and he would not investigate those products against which no complaint has been lodged. The DGAP cannot condone commission of an offence committed in violation of the provisions of Section 171 (1) if it comes to his notice during the course of the investigation. Since, the DGAP is the investigating arm of this Authority any Report furnished by him to this Authority has to cover all the products in respect of which there has been denial of both the above benefits once they have come to his notice keeping in view that this Authority has jurisdiction to examine all such cases, determine the amount of benefit denied and provide relief to the affected consumers as per the provisions of Section 171 (1), 171 (2) and Rule 127 and 133 of the

CGST Rules, 2017. The Respondent cannot refuse to pass on the benefit of tax reduction in respect of other products in respect of which rate of tax was reduced w.e.f. 15.11.2017 as it is not to be given out of his own pocket. Accordingly, the DGAP has rightly investigated all the products which have been impacted by the rate reduction. Hence, the investigation conducted by the DGAP in this case is legal and is in consonance with the provisions of Section 171 and the Rules framed under Chapter XV of the CGST Rules, 2017 and therefore, the above contention of the Respondent is not tenable.

50. He has further contended that as per Rule 129 (3) of the CGST Rules, 2017 the DGAP should issue notices to all the interested parties containing information of the relevant products and since only one product was mentioned and described in his notice dated 09.04.2019, his other products could not be investigated. In this context it is mentioned that as has been discussed above the DGAP is bound to investigate all such products which have been impacted by the rate reduction even if they were not mentioned in the notice issued by him, once it has come to his attention during the course of the investigation that the benefit of tax reduction has been denied in violation of the provisions of Section 171 of the above Act. Therefore, the above contention of the Respondent is incorrect and hence the same cannot be accepted.

51. The Respondent has also argued that the provisions of Section 171 of the CGST Act, 2017 violate Article 19 (1) (g) of the Constitution. In this connection it would be pertinent to mention that Section 171 only requires the Respondent to pass on the benefit of tax reduction to the

buyers and does not require him to fix his prices. The above benefit has been granted to the general public by the Central and the State Governments by sacrificing their tax revenue which the Respondent cannot be allowed to misappropriate and enrich himself at the expense of common consumers who are unorganised, voiceless and vulnerable. The Respondent is free to exercise his right to trade and fix his prices keeping in view the cost of goods, market conditions, competition and his business strategy but he cannot deny the above benefit under the pretext that it infringes his right to trade. Neither the DGAP nor this Authority has mandate to direct the Respondent to fix his prices as per their directions nor they have directed so and hence all such claims made by the Respondent are farfetched and are not maintainable.

52. The Respondent has also placed reliance on the directions passed in in WP (C) 4213/2019 in the matter of ***M/s Abbott Healthcare Pvt. Ltd. v. Union of India & others*** by the Hon'ble High Court of Delhi wherein the constitutional validity of the anti-profiteering provisions has been challenged. In this regard it is submitted that the above case is still pending before the Hon'ble Court and hence the order passed in the above case is of no assistance to the Respondent.

53. The Respondent has also pleaded that no precise procedure, methodology or principles have been laid down by this Authority as per Rule 126 of the CGST Rules, 2017 for passing on the benefits of tax reduction or ITC in terms of Section 171 of the above Act. In this regard it is mentioned that the 'Procedure and Methodology' for passing on the benefits of reduction in the rate of tax and ITC has

been clearly enunciated 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.*" It is evident from the above Sub-Section that it mentions "reduction in the rate of tax or benefit of ITC" which connotes that the benefit of tax reduction or ITC has to be passed on by a registered supplier to his buyers since both the above benefits are granted by the Central and the State Governments out of the public exchequer, which cannot be misappropriated by a registered person. It also requires that the above benefits are to be passed on each SKU or unit of construction or service to every buyer and in case they are not passed on, the quantum of denial of these benefit or the profiteered amount has to be calculated for which investigation has to be conducted in respect of all such SKUs/units/services by the DGAP. What would be the 'profiteered amount' has been clearly mentioned in Sub-Section and the explanation attached to Section 171 which have been quoted above. These benefits can also not be passed on at the entity/organisation/branch level as they have to be passed on to each and every buyer at each SKU/unit/service level by treating them equally. The above provision also mentions "any supply" which means each taxable supply made to each buyer thereby making it clear that a supplier cannot claim that he has passed on more benefit to one customer on a particular SKU therefore he would pass less benefit or no benefit to another customer than what is actually due to that customer on another SKU. Each customer is entitled to receive the benefit of tax reduction or ITC on each SKU or unit or service

purchased by him limited to his entitlement. The term "commensurate" mentioned in the above Sub-Section provides the extent of benefit to be passed on by way of reduction in the prices which has to be computed in respect of each SKU or unit or service based on the tax reduction or the additional ITC which has become available to a registered person after coming in to force of the CGST Act, 2017. Accordingly, the benefit of additional ITC would depend on the comparison of the ITC/CENVAT which was available to a builder in the pre-GST period with the ITC available to him in the post GST period w.e.f. 01.07.2017. Similarly, the benefit of tax reduction would depend upon the quantum of reduction in the rate of tax. Computation of commensurate reduction in prices is purely a mathematical exercise which is based upon the above parameters and hence it would vary from SKU to SKU or unit to unit or service to service and hence no fixed mathematical methodology can be prescribed to determine the amount of benefit which a supplier is required to pass on to a buyer. Similarly, computation of the profiteered amount is also a mathematical exercise which can be done by any person who has elementary knowledge of accounts. However, to further explain the legislative intent behind the above provision, this Authority has been empowered to determine the 'Procedure and Methodology' which has been determined by it vide its Notification dated 28.03.2018 under Rule 126 of the CGST Rules, 2017. However, no fixed formula, which can be applied universally on all the sectors or the SKUs or the services, can be set for passing on the above benefits or for computation of the profiteered amount, while determining such a "Methodology and Procedure" as the facts of each case are different

In the case of one real estate project, date of start and completion of the project, price of the flat/shop, mode of payment of price or instalments, stage of completion of the project, rates of taxes pre and post GST implementation, amount of CENVAT and ITC availed/available, total saleable area, area sold and the taxable turnover received before and after the GST implementation would always be different from the other project and hence the amount of benefit of additional ITC to be passed on in respect of one project would not be similar to the other project. Therefore, no set procedure/methodology/guidelines/principles can be framed for determining the benefit of additional ITC which has to be passed on to the buyers of the units. Moreover, this Authority under Rule 126 has been empowered to 'determine' Methodology & Procedure and not to 'prescribe' it. Similarly, the facts of the cases relating to the sectors of Fast Moving Consumer Goods (FMCGs), restaurant service, construction service and cinema service are completely different from each other and therefore, the mathematical methodology adopted in the case of one sector cannot be applied in the other sector. Moreover, both the above benefits have been given by the Central as well as the State Governments as a special concession out of 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 therefore, they are bound to pass on the above benefits as per the provisions of Section 171 (1) which are abundantly clear, unambiguous, mandatory and legally enforceable. The above provisions also reflect that the true intent behind the above provision, made by the Central and the State legislatures in their respective GST Acts is to pass on the above

benefits to the common buyers who bear the burden of tax. The Respondent is trying to grossly mislead by claiming that he was required to carry out highly complex and exhaustive mathematical computations for passing on the benefit of tax reduction which he could not do in the absence of the principles, procedure and methodology framed under the above Act and the Rules. However, his claim is absolutely wrong as he was only required to maintain the same base prices of his products which he was charging before the tax reduction was notified w.e.f. 15.11.2017 and charge 18% GST instead of 28%. Accordingly, MRPs of his impacted products were required to be the re-fixed by him as manufacturer and conveyed to his dealers. However, the Respondent had increased his base prices and continued to charge the same prices which he was charging before the tax reduction and had also not re-fixed his MRPs which he was bound to do in terms of Section 171 of the CGST Act, 2017 as well as the Legal Metrology Act, 2009. Hence, no principles, methodology and procedure or guidelines or elaborate mathematical calculations are required to be prescribed separately for passing on the benefit of tax reduction. The Respondent cannot deny the benefit of tax reduction to his customers on the above ground as Section 171 provides clear cut methodology and procedure to compute the benefit of tax reduction. Therefore, the above plea of the Respondent is frivolous and hence the same cannot be accepted.

54. The Respondent has also submitted that in the absence of machinery provisions, the entire proceedings under the anti-profiteering provisions would be a futile exercise. In this regard it is mentioned that

no tax has been imposed under Section 171 of the above Act and hence no machinery is required for its computation and assessment. However, for prima facie examination of the complaints against not passing on the benefits of tax reduction and ITC Standing Committee and Screening Committees on Anti-Profiteering have been constituted under Rule 123 of the CGST Rules, 2017. The DGAP has been entrusted to carry out investigation in those cases where benefit of tax reduction or ITC is required to be passed on under Rule 129. This Authority has been constituted under Sub-Section 171 (2) of the above Act to examine all such cases where both the above benefits are to be passed on. Under Rule 127 duties of this Authority have been prescribed and under Rule 133 it has been given power to determine the profiteered amount and provide relief to the recipients who have been denied the benefit of tax reduction or ITC. Under Rule 136 this Authority can get its orders monitored through the tax authorities of both the Central and the State Governments. Therefore, adequate and appropriate machinery to implement the anti-profiteering provisions has been provided in the CGST/SGST Acts and the Rules framed under them. Therefore, the above argument of the Respondent is incorrect and is unacceptable.

55. Reliance in this regard has been placed by the Respondent on the Hon'ble Apex Court's judgement passed in the case of ***CIT v. B. C. Srinivasa Shetty 1981 (2) SCC 460***. The Respondent has also cited the judgements passed by the Hon'ble Supreme Court in the cases of ***K. T. Moopil Nair v. State of Kerala AIR 1961 SC 552, Rai Ramkrishna v. State of Bihar AIR 1963 SC 1667, State of A. P. v.***

Nalla Raja Reddy AIR 1967 SC 1458, Vishnu Dayal Mahendra Pal v. State of U. P. (1974) 2 SCC 306, D. G. Gose and Co. (Agents) (P) Ltd. v. State of Kerala (1980) 2 SCC 410 **and** the case of ***Natural Resources Allocation*** **Special Reference No. 1 of 2012** in his support. In this regard it is respectfully submitted that as has been mentioned in para supra no tax has been imposed under Section 171 of the above Act and hence the law settled in the above cases cannot be followed.

56. The Respondent also furnished a few invoices issued during the pre and post GST rate reduction periods on a sample basis to establish that he has passed on the benefit of tax reduction. Perusal of the invoices shows that they have been issued by the Respondent in favour of M/s Future Retail Limited which is running the Big Bazar Stores, during the pre and the post rate reduction periods. However, it is revealed that the Respondent was charging Rs. 9100/- as MRP on the "American Tourister Sky Tracer HL Blue 68 cm Hard Trolley" during both the above periods which proves that the Respondent has not passed on the benefit of tax reduction on the above product. The Respondent has also not produced any evidence to establish that he has passed on the benefit in respect of his other products. Hence, the claim made by the Respondent on the basis of the above invoices is wrong and cannot be relied upon.

57. The Respondent has also contended that the quantum of benefit should have been computed by comparing the taxable value charged from the customers and an amount of Rs. 3,92,61,734.43 which was collected as GST by him and deposited in the Government treasury

should be excluded from the profiteered amount. In this connection it would be appropriate to state that the Respondent has not only collected excess base prices from his customers which they were not required to pay due to the 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 both the Central and the State Governments which aimed to provide the 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 customers 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. It would also be relevant to mention here that price includes GST also. The profiteered amount can also not be paid from the GST deposited in the account of the Central and the State Governments by the Respondent as the above amount is required to be deposited in the CWFs as the provisions of Rule 133 (3) (a) of the CGST Rules, 2017 along with the interest. Therefore, the above contention of the Respondent is untenable and hence it cannot be accepted.

58. Based on the above facts, it is established that the Respondent has acted in contravention of the provisions of Section 171 of the CGST

Act, 2017 and has not passed on the benefit of reduction in the rate of tax to his recipients by commensurate reduction in the prices. Accordingly, the amount of profiteering is determined as **Rs. 25,73,82,482/-** as per the provisions of Rule 133 (1) of the CGST Rules, 2017. The Respondent is therefore directed to reduce the prices of his products as per the provisions of Rule 133 (3) (a) of the CGST Rules, 2017, keeping in view the reduction in the rate of tax so that the benefit is passed on to the recipients. The Respondent is also directed to deposit the profiteered amount of Rs. 25,73,82,482/- along with the interest to be calculated @ 18% from the date when the above amount was collected by him from the recipients till the above amount is deposited in terms of the Rule 133 (3) (b) of the CGST Rules, 2017. Since, the recipients in this case are not identifiable, the above Respondent is directed to deposit the amount of profiteering of Rs. 25,73,82,482/- along with interest in the CWFs 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 along with interest @ 18%, till the same is deposited. Accordingly, an amount of Rs. 12,86,91,241/- will be deposited in the Central CWF while the balance will be deposited in the State CWFs as has been shown in the Table given below:-

S. No.	Name of State	State Code	Profiteering (Rs.)
1	Andaman & Nicobar Islands	35	10,042.00
2	Andhra Pradesh	37	34,66,069.50
3	Arunachal Pradesh	12	2.50

4	Assam	18	9,77,010.00
5	Bihar	10	21,63,319.50
6	Chandigarh	4	7,00,265.00
7	Chhattisgarh	22	11,40,989.50
8	Delhi	7	1,61,71,761.00
9	Goa	30	15,67,558.00
10	Gujarat	24	48,24,160.00
11	Haryana	6	58,84,711.00
12	Himachal Pradesh	2	3,041.50
13	Jammu & Kashmir	1	5,38,228.50
14	Jharkhand	20	11,94,712.50
15	Karnataka	29	1,55,00,971.50
16	Kerala	32	30,41,608.00
17	Madhya Pradesh	23	26,98,684.50
18	Maharashtra	27	2,13,71,847.50
19	Manipur	14	40,698.00
20	Meghalaya	17	2,11,435.50
21	Mizoram	15	86,487.00
22	Nagaland	13	1,77,444.50
23	Orissa	21	16,28,534.00
24	Puducherry	34	9,33,026.00
25	Punjab	3	21,75,653.50
26	Rajasthan	8	21,88,727.50
27	Sikkim	11	4,752.50
28	Tamil Nadu	33	1,69,27,348.50
29	Telangana	36	71,18,256.00
30	Tripura	16	45,913.00
31	Uttar Pradesh	9	82,39,956.00
32	Uttarakhand	5	4,07,692.50
33	West Bengal	19	72,50,334.50
	Grand Total		12,86,91,241.00

59. The above amount shall be deposited within a period of 3 months by the Respondent, 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.

60. It is also evident from the above narration of the facts that the Respondent has denied the benefit of rate reduction of the GST to the consumers in contravention of the provisions of Section 171 (1) of the CGST Act, 2017 and has thus resorted to profiteering. Hence, he has committed an offence under Section 171 (3A) of the CGST Act, 2017 and therefore, he is apparently liable for imposition of penalty under the provisions of the above Section. Accordingly, a Show Cause Notice be issued to him directing him to explain why the penalty prescribed under Section 171 (3A) of the above Act read with Rule 133 (3) (d) of the CGST Rules, 2017 should not be imposed on him.

61. As per the provisions of Rule 133 (1) of the CGST Rules, 2017 this order was to be passed on or before 24.03.2020 as the investigation Report was received from the DGAP on 25.09.2019. However, due to the COVID-19 pandemic prevailing in the Country the order could not be passed on or before the above date. Hence, the same is being passed today in terms of the Notification No. 35/2020-Central Tax dated 03.04.2020 issued by the Government of India, Ministry of

Finance, Department of Revenue, Central Board of Indirect Taxes & Customs under Section 168 A of the CGST Act, 2017.

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

Sd/-
(Dr. B. N. Sharma)
Chairman

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

Sd/-
(Amand Shah)
Technical Member

Certified copy

(A.K. Goel)
Secretary, NAA

File No. 22011/NAA/85/Samsonite/2019 Dated: 28.04.2020

Copy To:-

1. M/s Samsonite India, 402, Akruti Star, Opp. Akruti Center Point, MIDC, Andheri East, Mumbai, Maharashtra- 400093.
2. Sh. Rahul Sharma, M/s Local Circles India Pvt. Ltd., 4th Express Trade Tower-2, Sector -132, Noida- 201301.
3. Commissioner of commercial Taxes, office of the chief Commissioner of state Tax, eedupugallu, krishna district, andhra pradesh.

4. Commissioner of commercial Taxes, Department of Tax & Excise, kar bhawan, Itanagar, arunachal Pradesh - 791 111.
5. Commissioner of commercial Taxes, office of the Commissioner of Taxes, Government of Assam, kar bhawan, ganeshpuri, dispur, Guwahati - 781 006.
6. Commissioner of commercial Taxes, additional Commissioner (GST), commercial Tax Department, ground floor, vikas bhawan, bailey road, patna- 800001.
7. Commissioner of commercial Taxes, commercial Tax, SGST Department, behind raj bhawan, civil lines, Raipur - 492 001.
8. Commissioner of commercial Taxes, office of Commissioner of commercial Tax, vikrikar bhavan, old high court building, panaji, Goa- 403 001
9. Commissioner of commercial Taxes, c-5, Rajya kar bhavan, near times of India, ashram road, Ahmedabad.
10. Commissioner of commercial Taxes, vanijya bhavan, plot no 1-3, sector-5, panchkula, Pin - 134 151
11. Commissioner of commercial Taxes, Excise & Taxation Commissioner Government of Himachal Pradesh, b-30, sda complex, kasumpati, Shimla
12. Commissioner of commercial Taxes, Excise & Taxation complex, railhead Jammu
13. Commissioner of commercial Taxes commercial Taxes Department project bhawan, dhurva, Ranchi- 834 004
14. Commissioner of commercial Taxes, vanijya therige karyalaya, 1st main road, Gandhinagar, Bangalore-560 009

15. Commissioner of commercial Taxes, Government Secretariat, Thiruvananthapuram-695001.
16. Commissioner of commercial Taxes Moti Bangla compound, m.g. Road, indore.
17. Commissioner of commercial Taxes, GST bhavan, mazgaon, Mumbai- 400 010
18. Commissioner of commercial Taxes, Department of Taxes, old Guwahati high court complex, north aoc, Imphal west, Manipur - 795 001.
19. Commissioner of commercial Taxes, office of the Commissioner, GST & cx Commissionerate, morellow compound, m.g.road, shillong-793001.
20. Commissioner of commercial Taxes, office of the Commissioner of state Tax, new secretariat complex, aizawl - 796005.
21. Commissioner of commercial Taxes, office of the Commissioner of state Taxes, dimapur, nagaland - 797112.
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, sitco building, block-d, above a.g. Office, gangtok, east, sikkim - 737 101
26. Commissioner of commercial Taxes, papjm building, greams road, chennai- 600 006.

27. Commissioner of commercial Taxes, o/o the Commissioner of state Tax, ct complex, nampally station road, hyderabad - 500 001.
28. Commissioner of commercial Taxes, office of the Commissioner of Taxes & Excise, head of the Department, revisional authority. p.n. Complex, gurkhabasti agartala - 799 006
29. Commissioner of commercial Taxes, office of the Commissioner, commercial Tax u.p. Commercial Tax head office vibhuti khand, gomti nagar, lucknow (up)
30. Commissioner of commercial Taxes, state Tax Department, head office uttarakhand, ring road, near pulia no. 6, natthanpur, dehradun.
31. Commissioner of commercial Taxes, 14, beliaghata road, kolkata - 700 015.
32. Commissioner of commercial Taxes, deptt of trade & Taxes, vyapar bhavan, ip estate, new delhi-2 pin: 110 002
33. Commissioner of commercial Taxes, first floor, 100 feet road, ellapillaichavady, pondicherry - 605 005.
34. Chief Commissioner of central Goods & Services Tax, Bhopal zone 48, administrative area, arera hills, hoshangabad road, Bhopal M.P. 462011
35. Chief Commissioner of central Goods & service Tax c.r.building rajaswa vihar, bhubaneswar-751007
36. Chief Commissioner of central Goods & service Tax Chandigarh zone C.R. Building, plot no 19a, sector 17c, chandigarh-160017
37. Chief Commissioner central Goods & service Tax, cochin zone, C.R. building. i.s. press road, Emakulum cochin-682018
38. Chief Commissioner of central Goods & Services Tax Delhi zone C.R. Building, IP Estate, new delhi 110 109

39. Chief Commissioner of central Goods & service Tax Hyderabad zone GST bhavan, I.B.stadium road, basheer bagh, Hyderabad 500 004
40. Chief Commissioner of central Goods & Services Tax Jaipur zone, new central revenue building, statue circle, 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, 41 a, sasoon road, opp. Wadia college, pune 411001
46. Chief Commissioner of central Goods & Services Tax (Ranchi zone) 1st floor. C.R. Building, (annex) veer chand patel path Patna, 800001
47. Chief Commissioner of central Goods & Services Tax, Shillong zone north eastern 3rd floor, crescens building, MG 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 Visakhapatnam zone GST Bhavan port area, visakhapatnam 530 035

50. Director General Anti-Profiteering, Indirect Taxes & Customs, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi-110001.

51. NAA Website/Guard File.

28.4

A. K. GOEL
SECRETARY, NAA