



Goods & Services Tax Appellate Tribunal (GSTAT)

Department of Revenue, Ministry of Finance

6th Floor, Tower-1, Jeevan Bharti Building

Connaught Place, New Delhi-110001

**Principal Bench, GSTAT (Anti-profiteering) Methodology and
Procedure Rules, 2025**

(Under Rule 126 of the Central Goods and Services Tax Rules, 2017)

Whereas the Government of India, Ministry of Finance, Department of Revenue vide its Office Order No. 343/2017 dated 28th November, 2017 issued vide F. No. 18/1/2017. Ad. 1 had constituted the National Anti-profiteering Authority under Section 171 of the Central Goods & Services Tax Act, 2017 read with Rule 124(1) of the Central Goods & Services Tax Rules, 2017.

AND

Whereas the National Anti-profiteering Authority under the power conferred on it vide Rule 126 of the Central Goods & Services Tax Rules, 2017 had determined the Methodology and Procedure and notified it on its website on 28.03.2018.

AND

Whereas the Government of India, Ministry of Finance, Department of Revenue vide its Notification No. 23/2022-Central Tax dated 23.11.2022 has empowered the Competition Commission of India (here-in-after referred to as the Commission) and 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, as per the provisions of Section 171 of the Central Goods & Services Tax Act, 2017 in place of the National Anti-profiteering Authority. the Commission vide Rule 126 of the Central Goods & Services Tax Rules, 2017 had determined the Methodology and Procedure and notified it on its website on 19.06.2023.

AND

Whereas the Government of India, Ministry of Finance, Department of Revenue vide its Notification No. 18/2024 dated 30.09.2024 has empowered the Principal Bench, Goods and Service Tax Appellate Tribunal (hereinafter referred to as Principal Bench) 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, as per the provisions of Section 171 of the Central Goods & Services Tax Act, 2017 in place of Competition Commission of India (Anti-profiteering).

Now, therefore, in supersession of "Competition Commission of India (Methodology and Procedure), 2023", the Principal Bench in exercise of the powers conferred under Rule 126 of the Central Goods & Services Tax Rules, 2017 hereby determines the following Methodology and Procedure for determination as to whether the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit has been passed on by the registered person to the recipient by way of commensurate reduction in prices: -

- (1) (i) This Methodology and Procedure shall be called the Principal Bench, GSTAT (Anti-profiteering) Methodology and Procedure Rules, 2025 under Rule 126 of the Central Goods and Services Tax Rules, 2017";

(ii) It shall come into force from the date of its notification by the Principal Bench;

(iii) All words and expressions used in this Methodology and Procedure shall have the same meaning which has been respectively assigned to them in the Central Goods & Services Tax Act, 2017, Central Goods & Services Tax Rules, 2017 and the General Clauses Act, 1897.
- (2) The principal seat of the Principal Bench shall be at New Delhi. However, the Principal Bench may hold its sittings at such place or places within the territory of India as it deems fit.
- (3) The Principal Bench shall observe the same office hours and holidays as are observed by Goods and Services Tax Appellate Tribunal.
- (4) In the discharge of its functions, Principal Bench shall be guided by the principles of natural justice and shall have the power to regulate its own procedure. No final order shall be passed by it without affording reasonable opportunity of being heard to the interested party.

- (5) No act or proceedings of the Principal Bench shall be invalid merely on the ground that there was a vacancy or any defect in the constitution or appointments made in the Principal Bench or there was any irregularity in the procedure followed by the Principal Bench not affecting merits of the case.
- (6) The Principal Bench may engage in accordance with the procedure specified such number of experts and professionals of integrity and outstanding ability who have special experience in accounts, business, law or other relevant fields to assist it in carrying out its responsibilities.
- (7) The Principal Bench may inquire into any alleged contravention of the provisions of Section 171 of the Central Goods & Services Tax Act, 2017 on its own motion or on receipt of information from any interested party (here-in-after referred to as the party) as defined in the Explanation (c) of Rule 137 Central Goods & Services Tax Rules, 2017.
- (8) If the Members of the Principal Bench differ in their opinion on any point, the point shall be decided according to the opinion of the majority of the members present and voting.
- (9) On receipt of the information as mentioned in Para 7 above, in case the Principal Bench is of the opinion that there exists a prima facie case, it shall direct the Director General of Anti-profiteering to cause an investigation to be made in a fixed time frame and submit report.
- (10) The report received from the Director General of Anti-profiteering under Para 9 supra and rule 129 (6) of the Central Goods & Services Tax Rules, 2017 shall be registered by endorsing on it the date of its receipt and shall also be caused to be entered in a register to be kept by the Registrar of the Principal Bench. The report shall be accompanied with all the record relied upon during the investigation by the Director General of Anti-profiteering along with a copy of the complaint and references of the State Screening Committee & the Standing Committee. The Director General of Anti-profiteering shall supply five copies of the report with an electronic version of the same, in addition to the number of copies to be served upon each party.
- (11) The President may assign the cases where the amount of profiteering involved does not exceed one crore fifty lakh rupees, to a Single Member Bench of Principal Bench, GSTAT. Any other case, involving amount of profiteering more than one crore fifty lakhs shall be heard by a division bench assigned by the President.

- (12) The President may, sitting single, take up all kind of cases where routine matters are required to be decided or a formal order, like extension of time or issuing notice to the concerned stake holder is required/necessary.
- (13) In case the report filed by the Director General of Anti-profiteering recommends that there is no violation of the provisions of Section 171 of the Act, the Principal Bench may send a copy of the report to the complainant and invite objections from it. After hearing the above complainant, Principal Bench may pass an order as it may deem just and proper or direct the Director General of Anti-profiteering under Rule 133 (4) to further investigate the matter.
- (14) President may direct the DGAP to re-investigate any matter based on directions/judgements/orders of higher forums.
- (15) After registration of the report a notice shall be issued to the parties or their authorized representatives intimating the date, time and place fixed for hearing and a copy of the report along with non-confidential documents shall also be supplied to such parties other than the notice.
- (16) Notice to the parties may be served through e-mail, speed post or courier or through any or all of the above means on the address provided by them to the Director General of Anti-profiteering and they may appear before the Principal Bench in person or through their authorised representatives. A minimum period of 15 days shall be given to such parties for appearance and filing reply which may be extended on justifiable grounds.
- (17) The Principal Bench or an officer authorized by him in his behalf, shall be deemed to be the proper officer to exercise the power to summon any additional record as it deems fit from any person, party, authority of the Central or the State Government or any Statutory Authority.
- (18) The Principal Bench may also allow the parties to examine the original non-confidential documents placed on the report.
- (19) Professional dress for the authorized representatives: While appearing before the Appellate Tribunal, the authorized representatives shall wear the same professional dress as prescribed in their Code of Conduct.

- (20) The Principal Bench may dismiss the proceedings in default or dispose them ex-parte in case the parties do not appear on the date fixed for the hearing.
- (21) The Principal Bench may re-institute the proceedings dismissed or disposed of by it ex-parte in case any party applies to re-institute them, duly supported by an affidavit mentioning the grounds on which it wants the proceedings to be re-instituted. In case the Principal Bench is satisfied that the party was prevented by sufficient cause from attending the proceedings it may re-institute the same with or without imposing cost.
- (22) Any application for re-institution of proceedings shall be made within a period of 30 days from the date of passing of the final order.

Provided that such an application may be entertained and allowed by the Principal Bench after the expiry of 30 days if it is satisfied that the applicant was prevented by sufficient cause from filing the application in time.

- (23) On the date fixed for hearing the party on whose complaint the proceedings have been initiated shall be heard first after which the opposite party/parties shall be heard.
- (24) No adjournments shall be ordinarily granted and an adjournment shall be given only on highly compelling grounds and shall also be subject to cost if circumstances so warrant.
- (25) (i) The parties shall not be entitled to produce before the Principal Bench additional evidence, either oral or documentary, which was in the possession or knowledge but was not produced before the Director General of Anti-profiteering during investigation but if the Principal Bench requires any document to be produced or any witness to be examined or any affidavit to be filed to enable it to pass orders or for any other substantial cause, or if the Director General of Anti-profiteering has not given sufficient opportunity to the party/parties to adduce evidence, the Principal Bench, for reasons to be recorded, may allow such document to be produced or witness to be examined or affidavit to be filed or may allow such evidence to be adduced.
 - (ii) Such document may be produced or such witness examined or such evidence adduced either before the Principal Bench or before such authority as the Principal Bench may direct.
 - (iii) If the document is directed to be produced or witness examined or evidence adduced before any authority, he or she shall comply with the

direction of the Principal Bench and after compliance send the document, the record of the deposition of the witness or the record of the evidence adduced, to the Principal Bench.

(iv) Additional evidence/document shall be made available by the Principal Bench to the parties other than the party adducing the evidence and they may be afforded an opportunity to rebut the contents of the said additional evidence.

- (26) The parties shall be ordinarily required to file written submissions only; however, they can address oral arguments with the permission of the Principal Bench.
- (27) The party on whose part the proceedings have been initiated shall file or address the arguments first and shall also supply copies of such arguments to the other parties who shall be entitled to file their arguments, copies of which shall be supplied to the opposite parties, who shall be entitled to rebut the same.
- (28) In case any party dies during the pendency of the proceedings, any party may file an application for impleadment of the legal heirs of such party within a period of 30 days failing which the proceedings shall abate. Any legal representative may also file application for his impleadment within a period of 30 days from the date of order of abatement, which shall be entertained and allowed by the Principal Bench in case it is satisfied with the cause shown by such representative in support of his application. However, there shall be no abatement of the proceedings once the parties have been heard and the order reserved which shall be passed notwithstanding such death and shall have the same force and effect as if it had been passed before the death took place. Any issue regarding impleadment of the legal heirs may be decided by the Principal Bench in a summary manner.
- (29) The Principal Bench may add or delete any party depending upon the facts of each case.
- (30) The Principal Bench may pass any interim or final order in the proceedings pending before it as is deemed just and proper by it in the facts and circumstances of the case.
- (31) The Principal Bench on its own motion or on the application of any party may correct any clerical, arithmetical or factual mistake apparent from the record within a period of 3 months from the passing of the order.
- (32) Copies of the orders passed by the Principal Bench duly certified and sealed by the registrar shall be supplied free of cost to all the parties

including the concerned authorities of the Central and the State Governments.

- (33) Any other person may obtain copy of the order passed by the Principal Bench on payment of fee of Rs. 10/- per page or part thereof.
- (34) All notices, letters, communications and correspondence in respect of the proceedings pending or disposed of by the Principal Bench shall be made by the registrar or any other officer duly authorized by him.
- (35) All records of the proceedings pending or disposed of by the Principal Bench shall be kept in the custody of the registrar or any other officer authorized by him.
- (36) Any order passed by the Principal Bench shall be published in the law journals, print and electronic media in case such publication is permitted by the Principal Bench.
- (37) The Officers of the Principal Bench shall be deemed to be public servants under Sub-Section 28 of Section 2 of the Bharatiya Nyaya Sanhita 2023 (No. 45 of 2023).
- (38) No criminal or civil proceedings shall lie against the President or Members of the Principal Bench or any of its officers for any order passed or action taken by them in good faith.
- (39) No investigation or prosecution shall be instituted against the President and the Members of the Principal Bench without the approval of the Central Government.
- (40) The Principal Bench shall be competent to initiate, recommend and file disciplinary, civil, criminal and contempt proceedings against any person, party or authority of the Central or the State Governments before the appropriate Courts of law or administrative authority as it deems fit.
- (41) The Principal Bench shall be competent to defend any civil or criminal proceedings launched against it or its President or the Members or officers or staff at its own expense, while acting in discharge of its/their functions.
- (42) No civil court shall have jurisdiction to entertain any suit in respect of the proceedings pending before the Principal Bench.

