

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

Case No.	17/2022
Date of Institution	29.09.2020
Date of Order	27.05.2022

In the matter of:

1. Principal Commissioner, Medchal Commissionerate, Medchal GST Bhavan, 11-4-649/B, Lakdi-ka-Pool, Hyderabad -500004.
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 Sri Laxmi Kala Mandir 70MM Theatre, 1-22-450B/NR, Laxmi Nagar, Lothukunta, Alwai, Secunderabad, Hyderabad-500015.



Respondent

Quorum:-

1. Sh. Amand Shah, Technical Member & Chairman,
2. Sh. Pramod Kumar Singh, Technical Member,
3. Sh. Hitesh Shah, Technical Member.

Present:-

1. None for the Applicants.
2. None for the Respondent.

ORDER

1. The present Report dated 28.09.2020 has been received from Applicant No. 2, i.e. Director-General of Anti-Profiteering (DGAP), after a detailed investigation under Rule 129 of the Central Goods & Service Tax (CGST) Rules 2017, which arose from an application filed by Applicant No. 1 under Rule 128 of the CGST Rules, 2017, alleging profiteering by the Respondent in respect of the supply of "Services by way of admission to exhibition of cinematography films". Applicant No. 1 had alleged that the Respondent did not pass on the benefit of reduction in the GST rate on the "Services by way of admission to exhibition of cinematograph films where price of admission ticket was one hundred rupees or less", from 18% to 12% w.e.f. 01.01.2019, vide Notification No. 27/2018-Central Tax (Rate) dated 31.12.2018, and had instead, increased the base prices of the movie tickets to maintain the same cum-tax selling prices as were in the pre-rate reduction period despite the reduction in the rate of tax.
2. The DGAP has reported that Applicant No. 1 had forwarded the Application to the Standing Committee on Anti-profiteering for necessary action along with the relevant supporting documents and that the aforesaid application was examined by the Standing Committee on Anti-profiteering in its meeting and consequentially it was decided to refer the said matter to the DGAP to initiate a detailed investigation, including collection of necessary evidence for

determining whether the benefit of reduction in the rate of GST on the supply of "Services by way of admission to exhibition of cinematography films" had been passed on by the Respondent to his recipients/ customers. The DGAP has reported that the period covered in the investigation is from 01.01.2019 to 30.09.2019.

3. The DGAP has also reported that on receipt of the aforementioned reference from the Standing Committee on Anti-profiteering, a Notice dated 23.10.2019 was issued by him to the Respondent in terms of Rule 129 of the CGST Rules 2017, calling upon the Respondent to reply as to whether he admitted that the benefit of reduction in GST rate, notified w.e.f. 01.01.2019, had not been passed on by him to his recipients by way of commensurate reduction in the prices of the movie tickets supplied by him, and if so, to suo moto determine the quantum thereof and indicate the same in his reply to the Notice as well as to furnish all documents in support of his reply. Further, vide the said Notice, the Respondent was also allowed to inspect the non-confidential evidence /information furnished by Applicant No. 1 which formed the basis of the said Notice, either on 30.10.2019 or on 31.10.2019. However, the Respondent did not avail of the said opportunity.
4. The DGAP has further reported that despite receiving the above mentioned notice and several reminders that followed the notice, the Respondent did not submit the requisite records/ documents. Hence, summons dated 03.03.2020 were issued to the Respondent seeking submission of the requisite records/ documents by 12.03.2020. In response to the summons, neither did anyone appear on behalf of the Respondent before the DGAP nor were the requisitioned records/

documents submitted by him. Hence another summons dated 21.05.2020 were issued to the Respondent, again seeking the submission of the requisite documents by 01.06.2020. Despite the second summons, again, neither did anyone appear on behalf of the Respondent before the DGAP nor were the requisitioned records/ documents submitted by him.

5. The DGAP has also reported that apart from the above communications and summons, he also issued letters dated 26.02.2020, 06.05.2020, and 18.05.2020 to the jurisdictional GST office to obtain the desired documents from the Respondent and forward the same to the DGAP. In response thereto, the jurisdictional GST office forwarded the following details/documents pertaining to the Respondent, vide letter dated 01.06.2020:-

- i. Month-wise details of the outward taxable supplies of the movie admission tickets impacted by the GST rate reduction w.e.f. 01.01.2019 for the period 01.04.2018 to 30.09.2019.
- ii. Category-wise pricelists of the tickets for the pre and post-tax rate reduction periods.
- iii. Sample copies of tickets pertaining to the pre and post-tax rate reduction periods.
- iv. GSTR-1 and GSTR-3B Returns for the period from 01.12.2018 to 30.09.2019.

6. The DGAP has further reported that the time limit to complete the investigation was 08.04.2020. However, due to the prevalent pandemic of COVID-19 in the country, vide Notification No. 35/2020-Central Tax dated 03.04.2020 issued by the Central Govt. under Section 168 (A) of the CGST Act, 2017, it was notified that where any time limit for completion/furnishing of any report, had been specified in,

or prescribed or notified under the CGST Act, 2017 which fell during the period from the 20th day of March 2020 to the 29th day of June 2020, and where completion or compliance of such action had not been made within such time, then, the time limit for completion or compliance of such action, shall be extended up to 30.06.2020. Further, vide Notification No. 55/2020-Central Tax dated 27.06.2020 and Notification No. 65/2020 dated 01.09.2020, the time limit was extended up to 30.11.2020. Further, the DGAP has reported that this Authority vide order dated 24.03.2020, had granted three months extension in terms of Rule 129 of the CGST Rules, 2017. Accordingly, the time limit to complete the investigation would be 28.02.2021.

7. The DGAP has also reported that in response to the Notice dated 23.10.2019 and subsequent reminders and summonses the Respondent submitted his reply vide emails/letters dated 03.12.2019, 09.12.2019, 16.12.2019 and 23.01.2020. Vide the aforementioned letters/e-mails, the Respondent only submitted the GSTR-3B returns for the period from December, 2018 to August, 2019. ✓
8. The DGAP has also reported that vide e-mail dated 04.09.2020, Applicant No. 1 was also allowed to inspect the non-confidential documents/reply furnished by the Respondent, either on 09.09.2020 or 10.09.2020. The opportunity was availed by the Assistant Commissioner, CGST, Medchal Commissionerate on 10.09.2020 and the documents were inspected by him on behalf of Applicant No. 1.
9. The DGAP has reported that it was observed that the Central Government, on the recommendation of the GST Council, reduced the GST rate on the "*Services by way of admission to exhibition of*

cinematography films where price of admission ticket was one hundred rupees or less" from 18% to 12% w.e.f. 01.01.2019, vide Notification No. 27/2018-Central Tax (Rate) dated 31.12.2018.

10. The DGAP has further reported that the reference received from the Standing Committee on Anti-profiteering, the various replies of the Respondent and the documents/evidence received from the jurisdictional office placed on record had been examined in detail and it emerged that the main issue to be looked into was whether the rate of GST on the *"Services by way of admission to exhibition of cinematography films, where price of admission ticket was one hundred rupees or less"* was reduced from 18% to 12% w.e.f. 01.01.2019 and if so, whether the benefit of such reduction in the rate of GST had been passed on by the Respondent to his recipients, in terms of Section 171 of the CGST Act, 2017.

11. The DGAP has also reported that Applicant No. 1 had given the details of admission tickets of MRP Rs. 70/-, Rs. 50/- and Rs. 10/- in the aforesaid application and also furnished the copy of the reply dated 03.06.2019 of the Respondent wherein the Respondent also confirmed those three rates of the admission tickets. Further, the Respondent had also informed vide letter dated 29.05.2020 to the jurisdictional office that he had only three rates of admission tickets i.e. Rs. 70/-, Rs. 50/- and Rs. 10/-. However, the Respondent in his reply dated 29.05.2020 submitted to the Jurisdictional office stated that he was not maintaining the class type transactions separately and that during the filing of returns he was mentioning the total receipts for the month and paying tax accordingly. The investigation was limited to the "Services

by way of admission to exhibition of cinematography films where price of admission ticket was one hundred rupees or less" where reduction in the rate of GST was from 18% to 12% only.

12. The DGAP has further reported that before inquiring into the allegation of profiteering, it was important to examine Section 171 of CGST Act, 2017 which governed the anti-profiteering provisions under GST. Section 171(1) of CGST Act, 2017 states that "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." Thus, the legal requirement was that in the event of a benefit of ITC or reduction in rate of tax, there must be a commensurate reduction in prices of the goods or services. Such reduction could obviously be only in terms of money, such that the final price payable by a consumer got reduced commensurate with the reduction in the tax rate. This was the legally prescribed mechanism for passing on the benefit of ITC or reduction in the rate of tax to the recipients under the GST regime and there was no other method that a supplier could adopt to pass on such benefits.

13. The DGAP has reported that on examination of the details/documents submitted by the Applicant No. 1, Respondent and Jurisdictional office, it was observed that basically there were three categories of tickets (Balcony- Rs. 70, 1st Class- Rs. 50 & Third Class- Rs. 10) sold by the Respondent during the pre as well as post rate reduction period effective from 01.01.2019 and the cum-tax price of these three categories of tickets remained same after the rate reduction which

resulted in profiteering in terms of Section 171 of the Central Goods and Service Tax Act, 2017.

14. The DGAP has also stated that the Respondent was not maintaining the class/category-wise details of outward taxable supplies of movie admission tickets. Therefore, the methodology adopted by the DGAP to arrive at/compute profiteering in the subject case was in 'lump sum' of all the three categories of admission tickets. This meant that when the GST rate reduced from 18% to 12% w.e.f. 01.01.2019, vide Notification No. 27/2018-Central Tax (Rate) dated 31.12.2018, where the price of admission ticket was one hundred rupees or less the Respondent was required to pass on the benefit of 6% to the recipients by reducing the prices of movie admission tickets. However, the Respondent maintained the same prices of all categories of tickets even after the rate reduction which resulted in profiteering in terms of Section 171 of the Central Goods and Service Tax Act, 2017. ✓
15. The DGAP has reported that the issue that remained was the determination and quantification of profiteering by the Respondent, if any, for failing to pass on the benefit of the reduction in the rate of tax on the "Services by way of admission to exhibition of cinematography films where price of admission ticket was one hundred rupees or less" to the recipients, in terms of Section 171 of the CGST Act, 2017. Since, the profiteering in the subject case was to be worked out in lump sum, the benefit of 6% (18%-12%) on the taxable turnover of each month w.e.f. 01.01.2019 was to be passed on to the recipients by way of commensurate reduction in prices of the tickets. From the sales data made available, it appeared that the Respondent increased the

base price of the admission ticket when the GST rate was reduced from 18% to 12% w.e.f. 01.01.2019. As per the summary submitted by the Respondent, even after 01.01.2019, he continued to charge 18% GST. The price list of all the three categories of the tickets for pre and post-tax rate reduction periods submitted by the Respondent clearly indicated that the same cum tax price was maintained for the tickets during the pre and post-tax rate reduction periods.

16. The DGAP has stated that having established the fact of profiteering, the next step was to quantify the same. On the basis of aforesaid pre/post reduction in GST rates and the details of month-wise outward supplies submitted by the Respondent, it was observed that profiteering during the period from January 2019 to September 2019 worked out Rs. 1,31,754/- due to the increase in the base prices of the movie tickets, despite the reduction in GST rate from 18% to 12%. The month-wise details of the computation are given in Table "A" below:

Table-A

Month	Commensurate Price to be charged by the Respondent w.e.f. 01.01.2019			Actual Price charged by the Respondent w.e.f. 01.01.2019			Total Profiteering (In Rs.)
	Taxable Turnover (A)	GST @ 12% (B)	Turnover including GST (C = A + B)	Taxable Turnover (D)	GST @ 18% (E)	Turnover including GST (F = D+E)	
Jan-19	165000	19800	184800	165000	29700	194700	9900
Feb-19	107000	12840	119840	107000	19260	126260	6420
Mar-19	102000	12240	114240	102000	18360	120360	6120
Apr-19	195613	23474	219087	195613	35210	230823	11737
May-19	581290	69755	651045	581290	104632	685922	34877
Jun-19	205000	24600	229600	205000	36900	241900	12300
Jul-19	190000	22800	212800	190000	34200	224200	11400
Aug-19	290000	34800	324800	290000	52200	342200	17400
Sep-19	360000	43200	403200	360000	64800	424800	21600
Total	2195903	263508	2459411	2195903	395263	2591166	131754

17. The DGAP has reported that on the basis of the details of outward supplies of the services as submitted by the Respondent, it was observed that the Respondent had supplied services by way of

admission to exhibition of cinematography films in the State of Telangana only.

18. The DGAP has finally reported that the allegation of profiteering by way of increasing the base prices of the admission tickets (Services) by way of not reducing the selling prices of the admission tickets (Services) commensurately, despite the rate reduction in GST rate on supply of *"Services by way of admission to exhibition of cinematography films where price of admission ticket was one hundred rupees or less"* from 18% to 12% w.e.f. 01.01.2019, appeared to be correct. The total amount of profiteering during the period 01.01.2019 to 30.09.2019, was Rs. 1,31,754/- (Rupees One Lakh Thirty One Thousand Seven Hundred and Fifty Four only). The recipients of the services were not identifiable as no such details of the consumers had been provided. Therefore, given the aforementioned findings, it had been concluded by the DGAP that Section 171(1) of the CGST Act, 2017, requiring that *"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"*, had been contravened in the present case by the Respondent.
19. The investigation report was received by this Authority on 29.09.2020 and it was decided to direct the Applicants and the Respondent to submit consolidated reply/written submissions by 15.10.2020 and any specific request for hearing if required. Notice dated 01.10.2020 was issued to the Respondent directing him to explain why the Report dated 28.09.2020 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. The Respondent vide his submissions dated 14.10.2020 has submitted that there was no variation in his price list before the commencement of GST, or after GST. The Respondent has also enclosed the copies of earlier letters submitted to the concerned offices/Inspectors in respect of the subject investigation with his submissions.

20. Supplementary Report was sought from the DGAP on the issues raised by the Respondent vide his submissions dated 14.10.2020 under Rule 133(2A) of the CGST Rules 2017. The DGAP vide his Report dated 20.11.2020 has stated that the submissions made by the Respondent were not arguments against the charges made in the Report, but in fact, were an admission of charges framed vide DGAP Report dated 28.09.2020. It was also reported by the DGAP that the Respondent had, vide his letter dated 03.06.2019 addressed to the Deputy Commissioner, Medchal Commissionerate, Hyderabad, a copy of which the Respondent had enclosed with his submissions dated 14.10.2020, categorically admitted that the prices of tickets had remained unchanged in the pre rate deduction and post rate reductions periods before and after 01.01.2019, and therefore, the above-referred submissions of the Respondent were not a contradiction of the Report of the DGAP.

21. The proceedings in the matter could not be completed by the Authority due to lack of required quorum of Members in the Authority during the period 29.04.2021 till 23.02.2022 and the minimum quorum was restored only w.e.f. 23.02.2022 and hence the matter was taken up for further proceedings vide Order dated 24.02.2022 and the personal

hearing in the matter was scheduled on 16.03.2022. Personal hearing on 16.03.2022 could not be held as the Respondent requested for adjournment vide e-mail dated 15.03.2022. This Authority has allowed the request of the Respondent and personal hearing in the matter was rescheduled on 08.04.2022. Hearing on 08.04.2022 was held but could not be completed due to technical glitch. In the hearing, the Respondent was requested to file his final submissions before the Authority. This Authority has allowed the request of the Respondent. The Respondent vide his email dated 11.04.2022 filed his submissions in which he enclosed the copies of earlier letters submitted to the concerned offices/Inspectors in respect of the subject investigation and vide email dated 22.04.2022, the Respondent requested to consider the submitted documents and close the proceedings.

22. This Authority has carefully examined the DGAP's Reports, the written submissions of the above Applicants and the Respondent and it has been revealed that the Central and the State Governments had reduced the rate of GST on "Services by way of admission to exhibition of cinematograph films where the price of admission ticket was one hundred rupees or less" from 18% to 12% w.e.f. 01.01.2019, vide Notification No. 27/2018- Central Tax (Rate) dated 31.12.2018, the benefit of which was required to be passed on to the recipients by the Respondent as per the provisions of Section 171 of the above Act.
23. On examining the various submissions placed on record, this Authority needs to find whether there was any reduction in the GST rate and whether the benefit of reduction in the rate of tax was passed on or not

to the recipients as provided under Section 171 of the CGST Act, 2017.

24. Section 171 of the CGST Act provides 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 ITCs 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 percent 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.”

25. It is clear from the investigation carried out by the DGAP and also letter dated 03.06.2019 to Deputy Commissioner (Anti Evasion), Medchal, Hyderabad that the Respondent has maintained the same prices of all three categories of movie admission tickets which he was charging before the tax reduction and has not reduced them when the GST rate was reduced from 18% to 12% w.e.f. 01.01.2019. The Respondent


should have maintained the classwise details of the tickets sold by him as well as the price charged on each class, however, he has not done so, therefore, there is no other alternative available to compute the profiteering except to take into consideration the total taxable of each class and the reduction in the rate of tax as profiteering is apparent from the details of the prices charged by the Respondent post rate reduction.

26. As the Respondent had not maintained class/category-wise details of his outward taxable supplies of movie admission tickets, therefore, this Authority finds that the methodology i.e. the 'lump sum' of all the three categories of admission tickets adopted by the DGAP to arrive at/compute profiteering in the subject case is correct. It is evident to us that the Respondent had not reduced the base prices of the admission tickets in respect of all the three categories and had instead maintained the pre-rate reduction cum tax prices unchanged by appropriately increasing the base prices of all categories of admission tickets immediately after the tax rate had been reduced.

27. Further, this Authority takes note of the fact that the Respondent has not submitted any argument against the charges framed in the DGAP's report. Therefore we don't find any basis to differ from the findings of the DGAP that the Respondent had indeed contravened the provisions of Section 171 of the CGST Act 2017.

28. Based on the facts discussed above, it has been established that the Respondent has profiteered by way of increasing the base prices of his supplies of the three categories of movie tickets by maintaining the same selling prices of the movie admission tickets despite the


reduction in GST rate on "Services by way of admission to exhibition of cinematograph films where price of admission ticket is one hundred rupees or less" from 18% to 12% w.e.f. 01.01.2019 to 30.06.2019. It is also clear to us that the Respondent has not passed on the benefit amounting to Rs. 1,31,754 (inclusive of GST) to his customers/ recipients. Thus the profiteering is determined as Rs. 1,31,754/- as per the provisions of Section 171 read with Rule 133 (1) of the CGST Rules 2017 and accordingly the Respondent is directed to commensurately reduce the prices of the three categories of movie tickets in line with the provisions of Section 171(1) read with Rule 133 (3) (a) of the CGST Rules 2017.

29. Further, since the customers/ recipients, in this case, are not identifiable, we direct the Respondent to deposit the profiteered amount of Rs. 1,31,754/- 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 two equal parts, in the Central Consumer Welfare Fund (CWF) and the Telangana State CWF as per provisions of Section 171(1) read with Rule 133 (3) (c) of the CGST Rules 2017. The above amount shall be deposited by the Respondent within a period of 3 months from the date of receipt of this Order failing which the same shall be recovered by the Commissioner CGST/SGST as per the provisions of the relevant GST Act, 2017. 

30. It is further revealed that vide Section 112 of the Finance Act, 2019 specific penalty provisions have been added for violation of the provisions of Section 171 (1) which have come in to force w.e.f. 01.01.2020, by inserting Section 171 (3A). Since, no penalty provisions

were in existence between the period from 01.01.2019 to 30.09.2019 when the Respondent had violated the provisions of Section 171 (1), the penalty prescribed under Section 171 (3A) can not be imposed on the Respondent retrospectively.

31. Further, this Authority as per Rule 136 of the CGST Rules 2017 directs the Commissioners of CGST/SGST Telangana to monitor this Order under the supervision of the DGAP by ensuring that the amount profiteered by the Respondent as ordered by this Authority is deposited in the respective Consumer Welfare Funds (CWFs). A report in compliance of this Order shall be submitted to this Authority by the DGAP within a period of 4 months from the date of receipt of this Order.

32. As per the provisions of Rule 133 (1) of the CGST Rules, 2017 this order was required to be passed within a period of 6 months from the date of receipt of the Report from the DGAP under Rule 129 (6) of the above Rules. Since, the present Report has been received by this Authority on 29.09.2020 the order was to be passed on or before 27.03.2021. However, due to prevalent pandemic of COVID-19 in the Country this order could not be passed on or before the above date. In this regard it would be relevant to mention that the Hon'ble Supreme Court in Miscellaneous Application No 21 of 2022 in MA 665 of 2021 in  Suo Moto Writ Petition (Civil) No. 3 of 2020 vide its Order dated 10.01.2022 has directed that:-

"1. The order dated 23.03.2020 is restored and in continuation of the subsequent orders dated 08.03.2021, 27.04.2021 and 23.09.2021, it is directed that the period from 15.03.2020 till 28.02.2022 shall stand excluded for the purposes of limitation

as may be prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings.

II. Consequently, the balance period of limitation remaining as on 03.10.2021, if any, shall become available with effect from 01.03.2022.

III. In cases where the limitation would have expired during the period between 15.03.2020 till 28.02.2022, notwithstanding the actual balance period of limitation remaining, all persons shall have a limitation period of 90 days from 01.03.2022. In the event the actual balance period of limitation remaining, with effect from 01.03.2022 is greater than 90 days, the longer period shall apply.

IV. It is further clarified that the period from 15.03.2020 till 28.02.2022 shall also stand excluded in computing the periods prescribed under Section 23(4) and 29A of the Arbitration and Conciliation Act, 1996, Section 12A of the Commercial Courts Act, 2015 and provisos (b) and (c) of Section 138 of the Negotiable Instruments Act, 1881 and any other laws, which prescribe period(s) of limitation for instituting proceedings, outer limits (within which the court or tribunal can condone delay) and termination of proceedings."

Accordingly this Order having been passed today falls within the limitation prescribed under Rule 133(1) of the CGST Rules, 2017.

33. A copy each of this Order be supplied to the Applicants, the Respondent, Commissioners CGST/SGST for necessary action. File be consigned after completion.

Sd/-

(Amand Shah)
Technical Member &
Chairman

Sd/-

(Pramod Kumar Singh)
Technical Member

Sd/-

(Hitesh Shah)
Technical Member

Certified Copy

(Dinesh Meena)
Secretary, NAA



File No. 22011/NAA/205/Sri Laxmi/2020 / 5298-5303 Dated: 27.05.2022

Copy To:-

1. M/s Sri Laxmi Kala Mandir 70 MM Theatre, 1-22-450B/NR, Laxmi Nagar, Lothukunta, Alwai, Secunderabad, Hyderabad-500015.
2. Principal Commissioner, Medchal Commissionerate, Medchal GST Bhavan, 11-4-649/B, Lakdi-ka-Pool, Hyderabad - 500004.

3. The Chief Commissioner of Central Goods & Service Tax, Hyderabad Zone GST Bhavan, I.B.Stadium Road, Basheer Bagh, Hyderabad, Telangana-500 004.
4. The Commissioner of Commercial Taxes Department, C.T Complex, Nampally, Hyderabad, Telangana-500 001.
5. Director General Anti-Profiteering, Central Board of Indirect Taxes & Customs, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi-110001.
6. Guard File.

