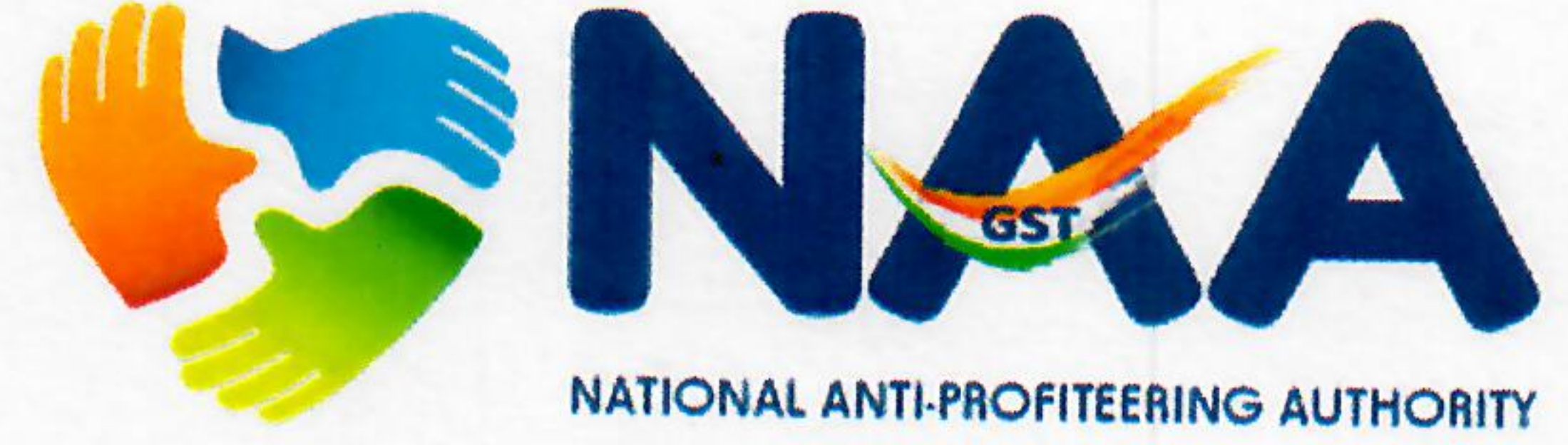




राष्ट्रीय मुनाफाखोरी-रोधी प्राधिकरण(जीएसटी)
(राजस्व विभाग, वित्त मंत्रालय, भारत सरकार)
छटा तल, टावर-1, जीवन भारती बिल्डिंग,
कनाट प्लेस, नई दिल्ली-110001



**NATIONAL ANTI-PROFITEERING
AUTHORITY(GST)**

(Deptt.of Rev.,Min.of Fin.,Govt. of India)
6th Floor, Tower-1, Jeevan Bharti Building
Connaught Place, New Delhi-110001



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File No. Admn(NAA)/P&M/81/2019/

Dated: 04.10.2019

**Bringing Directorate General of Anti-Profiteering under
superintendence, direction and control of the National Anti-
profiteering Authority – Notification of detailed guidelines by NAA.**

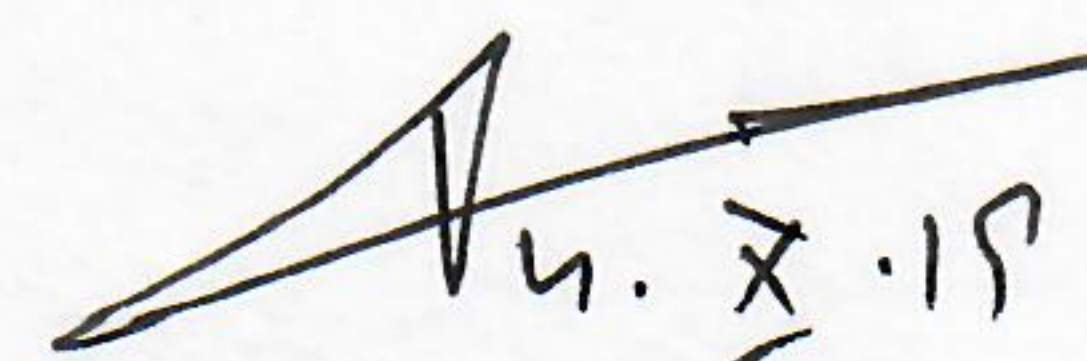
In exercise of the powers conferred by Rule 126 of the Central Goods and Services Tax Rules, 2017 and in terms of the Office Memorandum No. F.No.13/1/2017-Ad-I, dated 9th September, 2019, issued by the Department of Revenue, the National Anti-profiteering Authority (NAA) hereby notifies the following guidelines to be followed by the Directorate General of Anti-Profiteering (DGAP) with immediate effect for effective and smooth discharge of its functions and responsibilities assigned to it under section 171 of the Central Goods and Service Tax Act, 2017.

1. The Authority shall exercise superintendence, direction and control over the Director General of Anti-profiteering and may issue the directions / instructions in this regard from time to time.
2. All Reports, to be furnished to the Authority, under Rule 129(6), 133(2A), 133(4) or 133(5) of the Central Goods and Services Tax Rules, 2017, shall be furnished by the Director General of Anti-Profiteering himself.
3. The Director General of Anti-Profiteering shall defend his Reports during the hearings before the Authority in which he shall be represented by a Gazetted Officer who should be well versed with the facts of the case. A notice shall be issued to the Director General of Anti-Profiteering, intimating the date, time and place fixed for the hearing.
4. For monitoring the performance of the Standing Committee on Anti-Profiteering and the State Screening Committees, the Director General of

[Signature] 4.8.19

Anti-Profiteering shall compile the details of the cases received and disposed of by them every quarter which shall be laid before the Authority, before the tenth of the succeeding month of every quarter.

5. To ensure the effective monitoring of the implementation and compliance of the Authority's orders, the Director General of Anti-Profiteering shall monitor the compliance and implementation of Authority's orders under Rule 136 of the CGST Rules, 2017, and shall furnish a consolidated status report on the Orders passed by the Authority, by the tenth of every month. The concerned jurisdictional Commissioners of the Central and State tax vertical shall send compliance reports to the Director General of Anti-profiteering to enable him to compile the consolidated monthly report.
6. The Authority shall review the following every month:
 - a. The status of pendency of investigations and other Reports to be furnished under Rule 129(6), 133(2A), 133(4) or 133(5) of the CGST Rules, 2017;
 - b. Status of judicial proceedings pending against Authority's orders before any higher judicial fora;
 - c. Performance of the State Screening Committees on Anti-profiteering and Standing Committee on Anti-Profiteering, including the matter of reconstitution of these Committees, if required;
 - d. Status of implementation of the Authority's Orders;
 - e. Any other matter, as may be directed by the Authority.
7. During the review meetings, the Director General of Anti-Profiteering shall be present himself along with the assisting staff as he may deem fit.
8. The Director General of Anti-Profiteering shall furnish Clarifications under Rule 133(2A), within the time limit prescribed by the Authority. In the event of delay, the Director General of Anti-Profiteering shall, after furnishing the reasons for such delay shall request the Authority in writing to extend the time limit.
9. The Director General of Anti-Profiteering shall furnish his Report under Rule 133(4), within the time limit as prescribed by the Authority. In the event of delay, the Director General of Anti-Profiteering shall, after stating the

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reasons for such delay, request the Authority to extend the time limit by a further period as deemed fit by the Authority.

10. It is clarified that the Reports submitted by the Director General of Anti-profiteering, under Rule 133(4), shall be construed to be fresh Reports for the purposes of Rule 133(1).
11. The Director General of Anti-Profiteering shall act as the coordinating/ liaison office between the Authority and the government legal counsels defending the Authority's orders before any higher judicial fora. All the tasks incidental to ensuring a proper defence before the judiciary, including but not limited to making the para-wise reply/comments, shall be the responsibility of the Director General of Anti-Profiteering.
12. All the Reports/replies to the submissions made by the other parties shall be furnished by the Director General of Anti-Profiteering within the time limit fixed by the Authority in its orders. In case any extension of the time for filing them is required, the same shall be requested for in writing. In case no reply/Report is proposed to be filed, the same shall also be intimated to the Authority, in writing.
13. The Reports of the Director General of Anti-Profiteering, furnished under Rule 129(6), 133(2A), 133(4) or 133(5) of the above Rules, shall contain his clear findings duly supported by the evidence or documents or statements or affidavits or analyses relied upon by him which shall be placed before the Authority.
Provided that wherever considered necessary, the Director General of Anti-Profiteering may, for maintaining confidentiality, submit his Report in two parts, one of which may contain the documents to which access to the other parties may be allowed and another which shall contain the confidential information to which access may be partially or totally restricted.
14. The Director General of Anti-Profiteering shall furnish his Reports in seven copies, along with electronic version in document format, to the Authority.

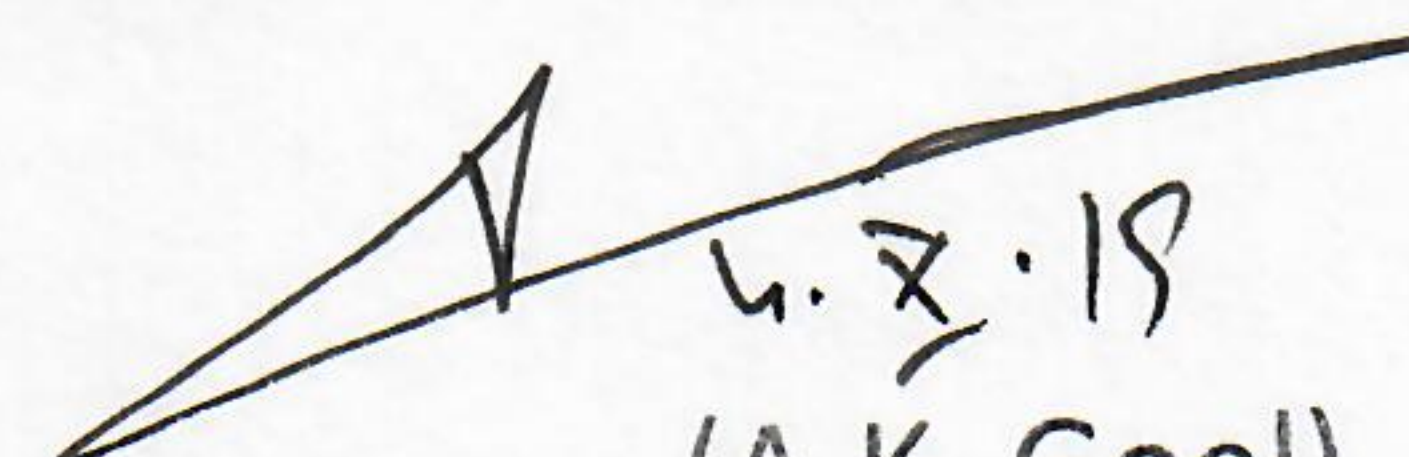


15. All cases of sanction of leave; approval of the tour programmes, including private foreign visits; and initiation/review/acceptance of the APARs, of all the Group 'A' officers, including the AD (Cost), working in the Directorate General of Anti-Profiteering, for approval and sanction, shall be put up on file before the Chairman of the Authority. The detailed guidelines in this regard will be issued separately.

All such administrative functions and powers over the other officers/staff of the Directorate General of Anti-Profiteering stand delegated to the Director General himself, in accordance with the general administrative and financial delegation within government.

16. The Director General of Anti Profiteering and all his officers shall provide all the necessary secretarial and administrative assistance to the Authority as directed by it from time to time, in furtherance of the mandate of the CGST Act, 2017 and the CGST Rules, 2017.

For and on behalf of NAA


(A.K. Goel)
Secretary, NAA

Issued to:

The Director General,
Directorate General of Anti-Profiteering,
Central Board of Indirect taxes & Customs
Bhai Vir Singh Sahitya Sadan,
Bhai Vir Singh Sahitya, Gol Market, New Delhi-01

F. No. Admn(NAA)/P&M/81/2019/

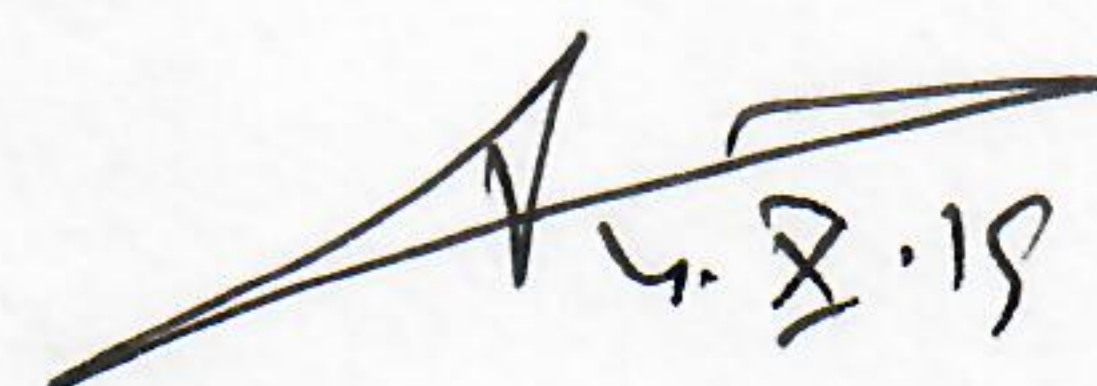
Dated. 04.10.2019

Copy to, for information:

1. Dr. Ajay Bhushan Pandey, IAS, Revenue Secretary, Government of India.
2. Shri Ritvik Ranjanam Pandey, Joint Secretary (Revenue), Department of Revenue, Ministry of Finance.
3. Shri P.K. Das, Chairman, CBIC, North Block.

Copy to, for information and necessary action:

1. All Technical Members of NAA.
2. All Members of Standing Committee on Anti-Profiteering.
3. All State Screening Committees on Anti-Profiteering.
4. All Pr. Commissioners/Commissioners, CGST.
5. All Commissioners, SGST, State Commercial Tax.



(A.K. Goel)
Secretary, NAA