

# CG appoints the Competition Commission of India as new anti-profiteering authority under GST

- ❑ As per Section 171(2) of the CGST Act, 2017, the central government (CG) may constitute an authority or empower an existing authority to examine the anti-profiteering matters under GST.
- ❑ In this respect, the CG, by way of a notification, has empowered the Competition Commission of India (CCI) as the new anti-profiteering authority w.e.f. 1 December 2022. Therefore, the CCI shall be authorised to determine whether or not the input tax credit (ITC) availed by any registered person, or a lower tax rate, have actually led to a comparable decrease in the price of the goods or services supplied by him to the final customer.
- ❑ Further, the Central Board of Indirect Taxes and Customs (CBIC) has omitted various procedural rules in relation to the constitution of the authority, appointment, salary, terms and conditions of service of the authority, secretary of the authority, tenure of the authority, etc.

