



माल एवं सेवाकर (जी.एस.टी.) के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF GOODS & SERVICE TAX (GST)
एन-5, टाऊन सेंटर, सिडको, औरंगाबाद - 431003
N-5, TOWN CENTRE, CIDCO, AURANGABAD - 431003
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**Trade Facilitation Notice No. 05 / 2018-19
dated 03.10.2018**

Subject :- Anti Profiteering measure – reg.

Attention of all GST taxpayers is drawn towards the Anti Profiteering measures contained in the Section 171 of CGST Act. The Law stipulates that the GST taxable person should pass on the benefit by way of commensurate reduction in prices, on any supply of goods or any benefit of input credit to its customers, as commensurate reduction in prices. Further, Government in exercise of the power conferred by Section 164 read with Section 171 of CGST Act, Central Government has issued Anti Profiteering Rules, named as Central GST and Service Tax Rules, 2017, which provides the details of modalities of the legal provision.

2. It may be noted that, in case GST Taxpayer violates these provisions, then in addition to penalty under 125 of CGST-SGST Act, Rule 21 (c) of CGST-SGST Rules, 2017, provides for cancellation of registration for violation of provisions relating to Anti Profiteering statute provisions.

3. Therefore, all buyers of Goods & Services of Aurangabad Commissionerate, on which GST is payable, are kindly requested to verify and ensure that, their GST taxpayer is correctly and fully passing on the benefits, as stated above, to them by comparing prices and taxes on their GST invoices received by them. In case any aggrieved person feels that, his taxpayer is not complying the above provisions and complying the data / figure, in the respective invoices, reflecting the subject transaction, then all such aggrieved person are hereby requested to file their written complaint along with copy of invoice received by them to any of the following officers:

- 1) The Joint Commissioner (Preventive), CGST & CX, Aurangabad, Office of the Commissioner, CGST & CX, N-5, Town Centre, CIDCO, Aurangabad-431030.
- 2) The Assistant Commissioner, CGST & CX., Aurangabad Rural Division, Office of the Assistant Commissioner, CGST & CX, 3rd Floor, N-5, Town Centre, CIDCO, Aurangabad-431030.

- 3) The Assistant Commissioner, CGST & CX., Aurangabad Urban Division, Office of the Assistant Commissioner, CGST & CX, 3rd Floor, N-5, Town Centre, CIDCO, Aurangabad-431030.
- 4) The Assistant Commissioner, CGST & CX., Jalna Division, Office of the Assistant Commissioner, CGST & CX, 2nd Floor, GST Bhavan, Nidhish Tower, Bhokardan Naka Road, Jalna-431203.
- 5) The Assistant Commissioner, CGST & CX., Nanded Division, Office of the Assistant Commissioner, CGST & CX, Hingoli Naka, Airport Road, Nanded-431602.

This will help the Department for better enforcement of GST law and also ensure that all legal tax benefits are passed on by GST taxpayer to their buyers.

4. This trade facilitation notice is issued for information and general awareness of GST customers, who receive the tax paid goods and services. Therefore, it may be given wider publicity amongst all common man particularly interior area etc.



(Shrikant Patil)
Commissioner

F. No. VGN (30) 06 / T. N. / 18-19
Aurangabad, dated 03.10.2018

Copy submitted to: The Principal Chief Commissioner, CGST & CX, Nagpur Zone.

Copy to:

- 1) Hon'ble Chairman, GST, National Anti Profiteering Authority, 6th floor, Tower-one, Jeevan Bharati, Cannaught Place, New Delhi-110 001 for kind information and necessary action.
- 2) The Assistant Commissioner, all Divisions, Aurangabad GST Commissionerate for information. It is requested to bring the contents of this Trade Facilitation Notice to all the Trade Associations under your charge.
- 3) The Assistant Commissioner (Computer / System), CGST & Central Excise, Hdqrs., Aurangabad for uploading on the Departmental Web-site.
- 4) Trade Associations viz. 1) CMIA 2) MASSIA 3) CREDAI 4) AJVM, Aurangabad.



(Shrikant Patil)
Commissioner