

27

रक्षोपाय महानिदेशालय
(केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड)
द्वितीय तल, भाई वीर सिंह साहित्य सदन
भाई वीर सिंह मार्ग, गोल मार्केट
नई दिल्ली- 110001



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-011-23741542

F.NO. D-22011/AP/1/2017 / 892-939

Date:07.08.2017

To,

All Chief Commissioners of GST and Central Excise
All Chief Commissioners of Customs
All Directors General

Sir/Madam,

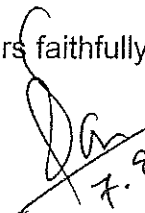
Subject: Constitution of National Anti-profiteering Authority under GST-reg.

You may be aware that Section 171 of the Central Goods and Services Act, 2017 (Act) provides that the reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on by the supplier to the recipient (of such goods or services) by way of commensurate reduction in prices. Further, the Central Government may, on recommendation of the GST Council, constitute an Authority to examine whether the reduction in rate of tax or the benefit of input tax credit has actually resulted in a commensurate reduction in the prices of goods or services.

2. The Rules on anti-profiteering are contained in Chapter-XV (Rule 122 to Rule 137) of the Central Goods and Services Tax Rules, 2017 (Rules). As per Rule 122 of the Rules, the National Anti-profiteering Authority (NAA) shall, apart from a Chairman, consist of four Technical Members who are or have been Commissioners of State Tax or Central Tax or have held an equivalent post under the existing law, to be nominated by the GST Council. In terms of Rule 124 (5) of the Rules, no person shall be selected as a Technical Member of the NAA if he has attained the age of 62 years. GST Council has already constituted a Selection Committee under Rule 124 (1) of the Rules to recommend the names of Chairman and four Technical Members of the NAA.

3. In view of the above statutory position, both retired and serving officers are eligible for appointment as Technical Members of the NAA. You are requested to recommend the names of suitable retired/serving officers who meet the prescribed eligibility criteria and are willing to be appointed as Technical Members of the NAA. As these names are required to be placed before the Selection Committee which is likely to meet soon, you are requested to forward your recommendations by fax/e-mail, positively by 11.08.2017.

Yours faithfully,



7.8.2017

(Samanjas Das)
Additional Director General

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F.No.-D-22011/AP/1/2017/1120-1167

Date: 19/09/2017

To,

All Chief Commissioners of GST and Central Excise,
All Chief Commissioners of Custom,
All Directors General,

Sir/Madam,

Subject: Constitution of National Anti-profiteering Authority (NAA) under
GST-reg.

Please refer to this office letter of even no dated 07/08/2017 on the above subject, vide which you were requested to recommend the names of willing retired/serving officers who met the prescribed eligibility criteria to be appointed as Technical Member of the NAA.

2. The Central Goods and Services Tax (Seventh Amendment) Rules, 2017, issued vide Notification No. 34/2017-Central Tax dated 15/09/2017, amended certain statutory provisions pertaining to the eligibility criteria and the terms and conditions of appointment as Technical Member of the NAA. As per amended Rule 122 of the Central Goods and Services Tax Rules 2017 (Rules), the officers who are or have been Commissioners of State Tax or Central Tax for at least one year or have held an equivalent post under the existing law, are eligible to be appointed as Technical Member of the NAA. Further, in terms of Rule 124 (3) of the Rules, a Technical Member shall be paid a monthly salary and other allowances and benefits as are admissible to him when holding an equivalent Group "A" post in the Government of India. If a retired officer is selected as a Technical Member, he shall be paid a monthly salary equal to his last drawn salary reduced by the amount of pension in accordance with the recommendations of the Seventh Pay Commission, as accepted by the Central

Government. Besides, as per Rule 124 (5) of the Rules, the Central Government may terminate the appointment of a Technical Member of the NAA, upon the recommendations of the GST Council and subject to an opportunity of being heard. The other terms and conditions of appointment of Technical Member of the NAA remain unchanged.

3. In view of the aforesaid amendments, the posts of Technical Member of the NAA are being re-circulated with the request that fresh nominations of willing and eligible officers are sent to this office within 7 days by fax/e-mail.

Yours faithfully,


(Samanajasa Das)

Additional Director General