



**KAMARAJ IAS ACADEMY**  
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# National Anti-profiteering Authority

Published On: 01-12-2022

**Why is in news?** CCI to look into anti-profiteering measures under GST

The Competition Commission of India (CCI) will look into the **anti-profiteering measures under the Goods and Services Tax** from today, December 1.

The CCI has **replaced the National Anti-profiteering Authority**.

Earlier, the Directorate General of Anti-profiteering was investigating all consumer complaints of companies not passing on GST rate cut benefits and submitting its report to the NAA. The NAA then used to give a final ruling.

Since the tenure of NAA ended last month, its functions have now been taken over by the CCI. The Finance Ministry said that the **decision** was taken on **the recommendations of the GST Council**.

It further stated that the CCI will examine if input tax credits 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 and services supplied by them.

## National Anti-profiteering Authority:

The National Anti-profiteering Authority (NAA) is the **statutory mechanism** under **Central GST Act, 2017** law to **check the unfair profiteering activities by the registered suppliers** under GST law.

The Authority's core function is to **ensure that the commensurate benefits of the reduction in GST rates** on goods and services done by the GST Council and of the **Input tax credit** are passed on to the recipients by way of commensurate reduction in the prices by the suppliers.

The Authority's main function is to **ensure that the registered suppliers** under GST law are **not profiteering by charging higher prices** from recipients in the name of GST.

The legal mandate of NAA is to examine and check such profiteering activities and recommend punitive actions including cancellation of Registration.

The chairman, NAA along with 4 Technical members and with help of the Standing Committee, Screening Committee in every State and the **Directorate General of Anti-Profiteering** in the Central Board of Indirect taxes & Customs (CBIC), will work together on the anti-profiteering front.