

Kerala Screening Committee On Anti-profiteering Vs Rosata Vitrified Pvt Ltd- Anti-profiteering

GST - Anti-profiteering - Information was received that the respondent herein had profited on the supply of 'Vitrified Tiles Super Nano Plus' by not passing on benefit of reduction of rate of tax granted as per Notfn No 41/2017-CT(R) dated 14.11.2017 - It was also alleged that the respondent contravened the provisions of Section 171 of the CGST Act - The Standing Committee on Anti-Profiteering examined the matter and then referred the same to the DGAP for detailed investigation - The DGAP examined the invoices and noted there to be no change in the per unit taxable amount of the product in the post-GST rate reduction period as compared to the pre-GST rate reduction period - Hence it held that the provisions u/s 171 of the Act were not contravened.

Held - A perusal of the invoices clearly reveals that the base price of the product as it stood prior to 15.11.2017 had remained the same even after GST rate reduction w.e.f. 15.11.2017 - Hence the benefit of rate reduction appears to have been passed on - The provisions u/s 171 of the CGST Act were not contravened - Thus, the allegation of profiteering is not sustainable: NAA

- Application dismissed : NAA