



Ministry of Finance

Functions of National Anti-profiteering Authority (NAA) from Competition Commission of India (CCI) and the Central Board of Excise and Customs (CBEC)

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The National Anti-profiteering Authority (NAA) has been constituted under section 171 of the Central Goods and Services Tax Act, 2017 read with Chapter XV of the Central Goods and Services Tax Rules, 2017 (CGST Rules for short) to determine whether the reduction in tax rates or benefit of input tax credit is being passed on to the recipient by way of commensurate reduction in prices. As per rule 137 of the CGST Rules, the Authority shall cease to exist after the expiry of two years from the date on which the Chairman enters upon his office unless the Council recommends otherwise.

Whereas, the Competition Commission of India (CCI) eliminates practices having adverse effect on competition to promote and sustain competition to protect the interest of the consumers and to ensure freedom of trade.

The Central Board of Excise and Customs (CBEC) (now rechristened Central Board of Indirect Taxes and Customs- CBIC) deals with the task of formulation of policy and laws and implementing the same on the levy and collection of the following duties/taxes:

- customs duties;
- central excise duties on certain items;
- central tax on intra-State supplies of goods and services and
- integrated tax on inter-State supply of goods and services
- Narcotics.

This was stated by Shri Shiv Pratap Shukla, Minister of State for Finance in a written reply to a question in Lok Sabha today.

DSM/RM/KA

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