BEFORE THE NATIONAL ANTI-PROFITEERING AUTHORITY

UNDER THE CENTRAL GOODS & SERVICES TAX ACT, 2017

Case No.	59/2019
Date of Institution	23.05.2019
Date of Order	21.11.2019

In the matter of:

1. Sh. Sandeep Puri, Commissioner of Central Goods and Services Tax, Mumbai West Commissionerate, 4th Floor, GST Bhavan, 115, M.K. Road, Churchgate Mumbai-400020.
2. Shri C.P.Rao, Principal Chief Commissioner of Central Goods and Services Tax, Tamil Nadu & Puducherry, 26/1, Mahathma Gandhi Road, Chennai 600034.
3. Director General of Anti-Profiteering, Indirect Taxes & Customs, 2nd Floor, BhaiVir Singh Sahitya Sadan, BhaiVir Singh Marg, Gole Market, New Delhi-110001.

Applicants

Versus

1. M/s Johnson& Johnson, Corp. Office: 501 Arena Space, Behind Majas Bus Depot, Off Jogeshwar iVikhroli Link Road, Jogeshwari (E), Mumbai-400060.

2. M/s Apollo Hospitals Enterprise Ltd. (GSTIN 33AAACA5443N1ZP), Regd. Office: 19, Bishop Gardens, Raja Annamalaipuram, Chennai-600028.

Respondents

Quorum:-

1. Sh. B. N. Sharma, Chairman
2. Sh. J. C. Chauhan, Technical Member
3. Ms. R. Bhagyadevi, Technical Member
4. Mr.Amand Shah, Technical Member

Present:-

1. None for the Applicant No. 1.
2. None for the Applicant No. 2.
3. Sh. Manoranjan, Assistant Commissioner, DGAP for Applicant No. 3.
4. Sh. Hardeep Singh Lamba, Associated Director Tax, Ms. Hitashree K., Manager Tax, Sh. Shashi Mathews, Sh. Vasu Nigam and Sh. Tarun Gulati, Advocates for the Respondent No. 1.

ORDER

1. The brief facts of the case are that under Rule 128 of the Central Goods and Services Tax (CGST) Rules, 2017, an Application was filed by the Applicant No.1 and 2 before the Standing Committee on Anti-Profiteering after detailed study conducted by the Applicants to analyse the impact of reduction in the GST rate on "Sanitary Napkin" from 12% to Nil w.e.f 27.07.2018, vide Notification No. 19/2018-Central Tax (Rate) dated 26.07.2018against Respondent no. 1 and Respondent No. 2alleging that both the Respondents have not passed on the benefit of reduction in the GST rate from 12% to Nil w.e.f. 27.07.2018, levied vide Notification No. 19/2018-Central Tax (Rate) dated 26.07.2018, on supply of "Sanitary Napkins" by way of commensurate reduction in prices in terms of Section 171 of the Central Goods and Services Tax Act, 2017.

2. The above issue was examined by the Standing Committee on Anti-profiteering in its meetings held on06.09.2018 and 08.10.2018, wherein it was decided, to refer the matter to the Director General of Anti-Profiteering (DGAP) to initiate detailed investigation in the matter and collect evidence necessary to determine whether the benefit of reduction in the rate of GST on supply of "Sanitary Napkins" had been passed on by the Respondents to the recipients.

3. The DGAP,after completing the investigation has submitted his report under Rule 129 (6) of CGST Rules, 2017 on 18.03.2019 pertaining to the period w.e.f. 27.07.2018 to 30.09.2018.

4. The DGAP has stated that a notice under Rule 129 of the CGST Rules, 2017 was issued on 24.10.2018, calling upon the Respondents to reply as to whether they admitted that the benefit of GST rate reduction had not been passed on to the recipients by way of commensurate reduction in prices and if so, to suo-moto determine the quantum thereof and indicate the same in their reply to the notice along with all supporting documents. The Respondents were also given an opportunity to inspect the non-confidential evidences/information furnished by the above Applicants.

5. The DGAP in his Report hasstated that the Respondent No. 1 made following statements before him:-

a) He had immediately given effect to the reduction in GST rate from 12% to Nil on sanitary napkins and accordingly, had reduced the Maximum Retail Price (MRP) of the said goods, to pass on the net benefit of GST rate reduction to the end consumers.

b) Post 26.07.2018, he was not eligible to claim/avail input tax credit (ITC) on inputs and input services related to sanitary napkins and therefore, input taxes had become part of the cost of such goods and hence he increased his base price for the distributors in respect of the supplies post 26.07.2018, but the price to the ultimate consumer (MRP) of the said goods, was reduced after considering the net benefit of reduction in GST rate.

c) The total ITC of Rs.193 Crore availed by him during the period from 01.07.2017 to 26.07.2018 for sanitary protection business, did not include ITC claimed in form TRAN-I including the ITC on the closing stock of sanitary napkin as on 30.06.2017.The value of closing stock of raw materials, packing materials and finished goods for sanitary protection business as on 26.07.2018, was Rs. 77.86 Crore and the ITC of Rs 12.26 crore was relatable to this value of closing stock as on 26.07.2018. He requested that neither any separate amount should be added on account of the ITC relatable to the opening stock nor should the amount of ITC reversal of Rs.12.26 crore be reduced from the total ITC of Rs. 193 crore to arrive at the actual amount of ITC availed during the period 01.07.2017 to 26.07.2018 against the total value of taxable outward supplies of Rs. 1,994 crore during the same period.

d) The Respondent submitted the following documents to the DGAP:

i. Copies of GSTR-1 Returns for the period July, 2017 to Sept. 2018.

ii. Copies of GSTR-3B Returns for the period July, 2017 to Sept. 2018.

iii. Copies of sample invoices.

iv. Price lists of the sanitary napkins.

v. Outward sales data for the period April, 2018 to September, 2018.

vi. GST registration cancellation certificate for Chandigarh.

vii. Details of input tax credit and outward sales for the period 01.07.2017 to 26.07.2018.

viii. Details of input tax credit availed, utilised and reversed for the period July, 2017 to July, 2018, covering all the products supplied.

ix. Details of total outward sales covering all products for the period July, 2017 to July, 2018.

x. Details of closing stock of sanitary napkins as on 26.07.2018.

6. The DGAP further stated that the Respondent No. 2 made the following submissions before him:-

a) He is only a dealer of sanitary napkins which he purchases from the manufacturer (Respondent No.1). The products are subject to affixation of MRP under the Legal Metrology Act and the Rules made thereunder.

b)When the said good was subject to GST at the rate of 12%, the Respondent No. 1 had specified the MRP of "Stay free Secure Cotton Wings" sanitary napkins in invoice no. 15674CS0075875 dated 19.07.2018 as Rs. 35/- which was reduced to Rs. 34/- by the Respondent No. 1, when the GST rate was reduced to 'Nil' with effect from 27.07.2018,

c) For the stocks purchased prior to 27.07.2018, a dealer could not alter the MRP but the fact of MRP being reduced from Rs. 35/- to Rs. 34/- was communicated to him by the Respondent No. 1 and he had sold the goods within the revised MRP of Rs. 34/-, in compliance with the relevant rules and regulations.

d) He was not eligible to retain the ITC in respect of the stock held as on 26.07.2018 and consequently, he realised that the loss of ITC would become cost to him and would increase the purchase or procurement price. But he did not increase his selling price to the customers after the reduction in GST rate and maintained the same selling price, despite the increase in cost on account of non-availability of ITC in respect of the stock procured prior to 27.07.2018, and thus passed on the benefit of the reduction in GST rate by way of adopting the revised MRP and not recovering the additional cost which arose on account of non-availability of ITC for the stock procured prior to 27.07.2018.

e) The selling price of Respondent No. 1 prior to 27.07.2018 was Rs. 27.90 for "Stay free Secure Cotton Wings" sanitary napkins and after introduction of the exemption w.e.f. 27.07.2018, the Respondent No. 1 increased the selling price to Rs. 30.36 and despite the increase in his purchase price, he did not increase his selling price.

f) The Respondent No. 2 submitted the following documents to the DGAP:-

i. Copies of GSTR-1 Returns for the period July, 2017 to Sept. 2018.

ii. Copies of GSTR-3B Returns for the period July, 2017 to Sept.2018.

iii. Copies of sample invoices.

iv. Price list of the sanitary napkins.

v. Outward sales for the period July, 2018 to September, 2018.

vi. Details of input tax credit and outward sales for the period July, 2017 to July, 2018.

vii. Details of closing stock of sanitary napkins as on 26.07.2018.

7. The DGAP also informed that the contention of the Respondent No. 1 that he had immediately given effect to the reduction in GST rate from 12% to Nil on sanitary napkins appears to be correct, but on perusal of the invoices issued by the distributors/retailers to the ultimate consumers, it was observed that the base price of the product had been increased and the final selling price of the product had remained the same despite the GST rate reduction.The DGAP relied on the following details which were provided by the Applicant No. 1 to prove the above point:-

Table- A

Period		Pre 27.07.2018	Post 27.07.2018
Product Description	A	Stayfree Secure Cotton Wings (HSN Code 96190010) sanitary napkins	
Invoice No.	B	15674CS0075875	15674CS0077149
Invoice Date	C	19.07.2018	02.08.2018
MRP (Rs.)	D	35.00	35.00
Discount offered on MRP(Rs.)	E	01.75	01.75
Base price excluding GST (Rs.)	F	29.69	33.25
GST Rate Charged (%)	G	12%	Nil
GST Amount (Rs.)	H = F * G	03.56	0.00
Selling Price after discount (Rs.)	I = F + H	33.25	33.25
Difference in base price (Rs.)	(33.25 - 29.69) = 03.56/-		

8. The DGAP also mentioned that while determining the ratio of ITC in respect of sanitary napkins as a percentage of the taxable turnover from sanitary napkins supplied during the period July, 2017 to 26.07.2018, the ITC on closing stock as on 26.07.2018 had to be excluded and accordinglythe ITC amounting to Rs. 180.73 crore (Rs. 192.98 crore - Rs.12.25 crore) was available to the Respondent No. 1 which was approximately 9.4% of the taxable turnover from sanitary napkins during the

same period minus the value of closing stock as on 30.06.2017 (Rs. 1994.28 crore – Rs. 75.81 crore = Rs. 1,918.47 crore), when the GST rate on sanitary napkins was reduced from 12% to Nil. Since ITC was not available with effect from 27.07.2018, the computation of ratio of ITC to the taxable turnover of the Respondent No. 1 exclusively for sanitary napkins, is calculated by the DGAP as is given in the table below:-

Table-B

Sl.No.	Period	Particulars	Amount (in Crores.)
1.	July,2017 to 26.07.2018	Input Tax Credit exclusively in respect of Sanitary Napkins (A)	192.98
2.	July,2017 to 26.07.2018	Total Taxable Turnover exclusively from Sanitary Napkins (B)	1994.28
3.	As on 26.07.2018	Value of closing stock of sanitary napkins as on 30.06.2017 (C)	75.81
4.	As on 26.07.2018	Reversal of Input Tax Credit on closing stock as on 26.07.2018 (D)	12.25
5.	July,2017 to 26.07.2018	Relevant Taxable Turnover (E=B-C)	1918.47
6.	July,2017 to 26.07.2018	Input Tax Credit relevant to Taxable Turnover (F) = (A-D)	180.73
7.	Ratio of Input Tax Credit to Taxable Turnover (%) (E)= (F/E*100)		9.4%

9. The DGAP further observed that during the period 01.07.2018 to 30.09.2018 the base prices of sanitary napkins were different for the different channels/category of supply and also varied for the same channel/category of supply as submitted by the Respondent No. 1. Therefore, the DGAP has considered the average base prices of supplies to CSD and other than CSD outlets separately for calculation of the base price during the pre-GST rate reduction period.

10. The DGAPcomputed profiteering in respect of the Respondent No. 1 by comparing the commensurate post GST rate reduction base price with the base price at which the napkins have actually been sold during the period 27.07.2018 to 30.09.2018. The commensurate base price or selling price post reduction in GST rate from 12% to Nil w.e.f. 27.07.2018, has been arrived at by the DGAP by increasing the pre-GST rate reduction base prices by 9.4% on account of denial of ITC and the profiteering has been calculated by comparing the said commensurate selling price with the actual invoice-wise selling price during the period 27.07.2018 to 30.09.2018. Accordingly, the amount of net higher realisation due to increase in base price beyond 9.4% has been worked out.The DGAP also mentioned that from outward supplies as submitted by the Respondent No.1for the period 27.07.2018 to 30.09.2018, it was found that he had sold 81 items during the said period and out of the said 81 items, 73 items were sold by him during the period 01.07.2018 to 26.07.2018. After scrutiny of the Respondent No.1's outward supplies during the period April, 2018 to June, 2018, the DGAP noticed that the remaining 8 items (81-73) were sold during the period of April, 2018 to June, 2018 and accordingly the profiteered amount had been arrived at by comparing the commensurate prices of all the said 81 items with the actual selling prices or base prices of the said items sold during the period 27.07.2018 to 30.09.2018. TheDGAP in his Report stated that the profiteered amount was estimated at **Rs. 8,50,029/-** for Canteen Stores Department (CSD) outlets and **Rs. 42,61,68,552/-**for outlets other than CSD outlets. The place of supply (State or Union Territory) wise break-up of the aforesaid total profiteered amount of Rs. **42,70,18,581**/- (Rs. 42,61,68,552/- + Rs. 8,50,029/-), is furnished in Table below as given by the DGAP:-

Table-C

S.No.	State& Code (Place of Supply)	Profiteering (Rs.)
1	HIMACHAL PRADESH (2)	3,47,14,888.83
2	PUNJAB (3)	84,16,583.01
3	CHANDIGARH (4)	0.00
4	UTTARAKHAND (5)	12,28,596.29
5	HARYANA (6)	15,77,567.06
6	DELHI (7)	1,66,87,291.31
7	RAJASTHAN (8)	55,81,913.03
8	UTTAR PRADESH (9)	4,40,46,799.01
9	BIHAR (10)	1,21,59,078.80
10	ASSAM (18)	1,36,24,711.94
11	WEST BENGAL (19)	1,61,11,012.06
12	JHARKHAND (20)	28,66,939.89
13	ODISHA (21)	37,07,061.45
14	CHATTISGARH (22)	1,38,723.35
15	MADHYA PRADESH (23)	38,85,682.17
16	GUJARAT (24)	3,12,07,313.13
17	DADRA AND NAGAR HAVELI (26)	2,69,75,956.47
18	MAHARASHTRA (27)	13,88,33,268.44
19	KARNATAKA (29)	1,52,41,998.14
20	KERALA (32)	77,77,107.56
21	TAMIL NADU (33)	2,35,96,454.48
22	TELANGANA (36)	1,06,79,855.19
23	ANDHRA PRADESH (NEW) (37)	79,59,779.41
Total		**42,70,18,581/-**

11. The DGAP based on the outward supplies of sanitary napkins during the period 01.07.2018 to 30.09.2018 in respect of the Respondent No. 2 observed that he hadincreased the base price of the goods in question when the rate of GST was reduced from 12% to Nil. On account of the reduction in GST rate from 12% to Nil w.e.f. 27.07.2018, the ITC reversed on the closing stock held as on 26.07.2018 had become cost to the Respondent No. 2 and no ITC was available as sanitary napkins were

exempted. Hence, the Respondent No. 2was not required to pay any GST on supply of sanitary napkins after 27.07.2018 and therefore the profiteered amount was limited only to the closing stock on which credit was available in the pre-GST rate reduction period. The excess realisation from the closing stock (as on 26.07.2018) sold during the period 27.07.2018 to 30.09.2018, as compared with the ITC reversed on the said stock and the difference, if any, would be the amount of profiteering and such excess realisation came to **Rs. 19,50,494/-** as calculated by the DGAP. It has also beeninformed by the DGAP that the entire closing stock held by the Respondent No.2 as on 26.07.2018, was sold outduring the period 27.07.2018 to 30.09.2018 and the reversal of ITC on the closing stock held as on 26.07.2018, as submitted by the Respondent No.2 to the DGAP was Rs. 21,95,941/- which has to be treated as cost to the Respondent No. 2 in respect of the supply of such stock in the post-GST rate reduction period. The DGAP therefore observed that since the cost / reversal of ITC was more compared to the excess realisation made during the period 27.07.2018 to 30.09.2018,the allegation of profiteering by the Respondent No. 2was not sustainable.

12. After perusal of the DGAP's report, the Authority in its sitting held on 19.03.2019 decided to hear the Applicants and the Respondent No.1 on 04.04.2019 and accordingly notice was issued to him. Accordingly the hearing took place on 04.04.2019. On behalf of the ApplicantsNo.1 and 2 none appeared, the DGAP was represented by Sh. Manoranjan, Assistant Commissioner and the Respondent No. 1 was represented bySh. Hardeep Singh Lamba, Associated Director Tax, Ms .Hitashree K., Manager Tax, Sh. Shashi Mathews, Sh. Vasu Nigam and Sh. Tarun Gulati, Advocates. On the

request of the Respondent No.1 further hearings were held on 24.04.2019 and 10.05.2019.

13. The Respondent No. 1filed detailed written submissions on 04.04.2019, 24.04.2019, 10.05.2019, 15.05.2019 and 30.05.2019. On 04.04.2019, the respondent in his written submissions made the following observations:-

(a) In the case of sale of "Stayfree Secure Cotton Wings" to Apollo Hospitals, the base price the DGAP has adopted was Rs. 21.25 but in Para 15 (V) of the Report it is stated that the base price charged by the Respondent to the Apollo Hospitals was Rs.27.90. The DGAP's Para 15(V) is reproduced below:-

"The Co-Noticee (the Respondent No. 2) stated that the selling price of the Noticee(Respondent No. 1) prior to 27.07.2018 was Rs. 27.90 for "Stayfree Secure Cotton Wings" Sanitary Napkins and after introduction of the exemption w.e.f 27.07.2018, the Respondent No. 1 had increased the selling price to Rs. 30.36".Accordingly the above Respondent claimed that the profiteering was arrived at by taking Rs. 21.25 as the base price instead of 27.90 which has been given in the table below:-

Table -D

Product Name	J&J			DGAP			Incorrect %age increase in base price
	Base price pre-exemption	Base price post-exemption	%age increase by J&J	Base price pre-exemption	Base price post-exemption	%age increase by DGAP	
	A	B	C=(B-A)/A	D	E	F=(E-D)/D	G=F-C
Stayfree Cotton Wings	27.90	30.36	8.82%	21.25	30.36	42.86%	34.04%
	3302007327	3302008171		<Basis not provided>	3302008171		

The above Respondent has also enclosed a copy of the invoice to show that the price charged by him during the pre-exemption period to Apollo Hospital was Rs. 27.90.

(b) The Respondent has also stated that the percentage increase of the base price adopted by the DGAP was unreasonably high. He has also submitted that as per Annexure 33 of the DGAP Report, the increase in base price was in the range of 15% to 68.54% for 91,189 line items out of 97,154 line items which was almost 94% of the total line items. It is also submitted that the Respondent No. 1 had not increased the MRP andhe has given few illustrations to claim that the DGAP has considered incorrect base price. The details are given in the table below:-

Table-E

Product Name	J&J			DGAP			Incorrect % increase in base price
	Base price pre-exemption	Base price post-exemption	%increase by J&J	Base price pre-exemption	Base price post-exemption	%increase considered by DGAP	
	A	B	C=(B-A)/A	D	E	F=(E-D)/D	G=F-C
SF Secure XL Wings 6's	27.90	30.36	8.82%	21.25	30.36	42.86%	34.04%
	3302007327	3302008171		<Basis not provided>	3302008171		
SF Secure Cottony 7's	22.32	22.32	0%	17.32	23.44	35.33%	35.33%
	3302007327	3302008171		<Basis not provided>	3302008171		
SF Secure Dry Wings 7's	23.92	25.89	8.25%	18.71	25.89	38.38%	30.13%
	3302007327	3302008278		<Basis not provided>	3302008278		
SF Secure DRY XL Wings 7's (Simplicity)	29.50	32.21	9.19%	24.38	32.21	32.12%	22.93%
	2704019601	2704024125		<Basis not provided>	2704024125		

14. The Respondent vide his written submissions dated 24.04.2019 has stated that he supplies his products through various distribution channels namely:

a. **General**: which includes wholesale distributors across all the states and 80% of the sales are in this category.

b. **Institutional:** The supplies are to hospitals, medium and large institutions and Canteen Stores Department (CSD) owned by Government of India.

c. **Key Accounts**: Large retailers such as D'Mart, Big Bazar and Reliance retail and also includes e-commerce operators.

d. **Others:** Sales other than a, b, c channels.

e. **Exports**: Sales to countries outside India.

15. He further stated that he sells his products through various product channels as given above and while making sales in the trade chain, the price at which products are sold to a distributor depends on which product channel it is a part of. Moreover, prices to a distributor would also depend on the off take by such distributor, negotiation by sales teams, etc. and therefore, the same product may have different prices when sold to different product channels even though the printed MRP is the same for each product at the retail channels as shown in the table below:-.

Table-F

S. No.	Product Description	Selling Price	MRP (As on 27.07.2018)
1	SF Secure Cottony 7's [15308906]	20.65	25
30	SF Secure Cottony 7's [15308906]	23.13	25
9174	SF Secure Cottony 7's [15308906]	21.21	25
10	SF Secure Dry Wings 7's [15307835]	23.95	29
16567	SF Secure Dry Wings 7's [15307835]	24.14	29
19721	SF Secure Dry Wings 7's [15307835]	23.28	29

16. He also submitted that each of the SKUs sold by him are sold at different prices to different persons in the trade and no single price can be fixed for an SKU in the trade stream. To substantiate his claim, he relied on the judgement of the Hon'ble Supreme Court in **Basant Industries vs. Asst. Collector of Customs, 1996 (81) ELT 195 (SC)** where it was held that "It is a matter of common knowledge that a price which is offered by a supplier to an old customer may be different from a price which the same supplier offers to a totally new customer." It was also submitted that since price fixation was a commercial exercise, a business minded approach was necessary to interpret the provisions of the law. Hence, the principle of 'commercial expediency' which was recognised by the Hon'ble Supreme Court has to be looked into where it has been held that it is a businessman who has to decide how to conduct its business and it is not the domain of the tax authorities to sit in judgement on the manner in which the business was to be conducted. Reliance was placed on the decisions of the Hon'ble Supreme Court in the case of **S.A. Builders ltd. vs. CIT (Appeals), (2007)**

1 SCC 781 & Hero Cycles (Pvt.) Ltd. vs. CIT, (2015) 16 SCC 359 where the principle of commercial expediency was interpreted.

17. He further submitted that the complaints on the basis of which the DGAP investigation was initiated were not maintainable and the proceedings which have been initiated on the basis of such complaints were completely without jurisdiction and deserved to be dropped as the complaints had not been supported with any credible evidence and had made an unfounded and unsubstantiated allegationagainst him and in the absence of any admissible evidence, there could have been no basis to arrive at a *prima facie* determination that the Respondent No. 1 had indulged in profiteering.

18. He further submitted that once the DGAP had arrived at a finding that the Respondent No. 1 had reduced the MRP of the goods concerned, as evidenced in Para 21 of the DGAP'sReport, the basis of the complaints that there was no reduction of prices is negated and therefore, having given such a finding, the DGAP should have concluded that no profiteering has been done by the Respondent No. 1.Further in the absence of any methodology prescribed by the CGST Act or the Rules, the DGAP had applied his own methodology to conclude that the Respondent No. 1 had indulged in profiteering. He also claimed that the only requirement under Section 171 (1) of the CGST Act, 2017was that the benefit of any tax rate reduction ITC shall be passed on to the recipients by way of a *"commensurate reduction in prices"* and it was to be noted that the statute did not prescribe any method of computation by which amount of profiteering could be computed. Further, he stated that in terms of Section 171 (3) of the CGST Act, 2017, it is provided that the Authority *"shall*

exercise such powers and discharge such functions as may be prescribed", and Section 2(87) of the CGST, Act, 2017 defines the word *'prescribed'* to mean as prescribed by the CGST Rules on recommendations of the GST Council. Therefore, this Authority can discharge only such functions and exercise such powers as are specifically mentioned in the CGST Rules, 2017.

19. The Respondent No. 1 has also stated that Rule 126 of the CGST Rules empowers the Authority to determine the methodology and procedure for determination as to whether any reduction in rate of tax on supply of goods or services or benefit of ITC has been passed on by a registered person by way of commensurate reduction in prices. He also stated that neither the CGST Act / Rules nor any other delegated legislation has prescribed any method of computation by which an amount of *'profiteering'* can be estimated.It was submitted that this Authority has prescribed 'Methodology and Procedure, 2018' which has been notified in terms of Rule 126 of the CGST Rules but it did not prescribe any specific methodology to be adopted in computation of profiteering.

20. He also submitted that he was never afforded the opportunity to present his own methodology as per which more than the commensurate benefit of rate reduction has been passed on to his recipients and the same is in violation of principles of natural justice. Instead, the DGAP computed profiteering arbitrarily based on a 'base price' methodology which was never prescribed either under the CGST Act or the Rules.He also claimed that profiteered amount has been estimated by the DGAP without considering his methodology even though the he had made a specific request in his letters dated 01.03.2019 and 12.03.2019.

21. The Respondent No. 1 has relied upon the judgment of the Hon'ble Delhi High Court in **CCE v. SG Engineers 2015 (322) ELT 204 (Del.)** wherein it was held that where the order does not notice the relevant facts, it was a cryptic order without any reasons and such an order was not sustainable for violation of principles of natural justice. He submitted that there were various flaws and inconsistencies in the methodology adopted by the DGAP to compute the alleged profiteering as he had sold only 52 SKUs between 27.07.2018 to 30.09.2018 and the Report mentions 81 SKUs, which was incorrect and erroneous.

22. He further claimed that if he had broadly passed on more than the commensurate benefits of reduction of tax, then it should be considered as good compliance with respect to each customer without looking at the price of each SKU microscopically as has been sought to be done in the Report. He mentioned that pricing of products is a complex exercise and products were usually not priced individually and in isolation at a unit level and that in a free market, several considerations such as those of demand and supply, fixed and variable costs, price of raw materials, logistics, product range, product mix, supplier's position in the market, entity level operational costs, market situation, consumer segment, etc., costs and benefits at an entity level, division level, and product category level were all influencers of any pricing decision, the cost of tax was only one of the elements which determined the final price.

23. The Respondent also submitted that for the purposes of calculating the total profiteering amount as alleged in the Report, the DGAP has incorrectly considered only those instances where there was an alleged positive profiteering and has inexplicably ignored instances where even as per

theDGAP's calculation, he had passed on excess benefit (more than the commensurate benefit) to his recipients after the GST rate reduction. He submitted that he had adopted a *bona fide* and reasonable methodology according to which he has passed on substantially more benefit than what was required under the statutory provisions.

24. He submitted that when the tax rate on sanitary protection products was brought down to Nil, he ensured that the benefit of the rate reduction was passed on to the entire community of customers as a whole despite the fact that there could be variations in pricing of individual products. Therefore, he has ensured that there is no profiteering at an entity level and the gross reduction in prices would be more than the commensurate reduction in tax rates. He submitted that Section 171 (2) makes a reference to a *'registered person'* for examination of profiteering by the Authority and under Rule 133 (1) of the CGST Rules, the Authority is required to pass an order determining whether a *'registered person'* has passed on the benefit of GST rate reduction.

25. He also contended that he is supplying a mix of products to his customers, who were the 'recipients' for him, and he had different prices in relation to different customers, the DGAP should have looked at the benefit passed on by him to his recipients on supply of sanitary protection products. As per his methodology, the DGAP has taken the price of a particular SKU sold to a particular customer in the last invoice prior to 27.07.2018 as the base price prior to 27.07.2018 (i.e. the date from which GST rate reduction came into effect), which was justifiable as per him because if price had already been increased/decreased prior to the GST rate reduction, there would be no rationale of creating an artificial price by resorting to an

average (that is, the average base price computed by the DGAP). This is also reasonable as the price after the GST rate reduction must be compared to the last prevailing price prior to such rate reduction. The DGAP had then compared this base price to the actual selling prices of the said SKUs supplied to the same customer in each of the invoices after the GST rate reduction to compute profiteering and replicated this exercise for each of the SKUs and, accordingly, computed profiteering at an SKU level for each of the customers. Hehad consolidated the data, as explained above, for a particular customer for all SKUs cumulatively and calculated the profiteering across SKUs sold to a particular customer and concluded that the benefit of Rs.18,92,31,610/- was to be passed on which was more than the commensurate benefit required to be passed on by him under Section 171 of the CGST Act. He further argued that even if he carried out the above calculations without consolidating the data for all SKUs sold to a customer and calculates in relation to individual SKUs sold to a customer separately, it would come to a miniscule amount of Rs.21,33,791/-.

26. He further said that there is absolutely no justification for comparing the average base price from one period to the actual selling prices charged to his customers in individual invoices from a different period as was done by the DGAP. He vehemently argued that the DGAP has calculated the average base price of the SKUs sold by him prior to the Exemption Notification and the period for this exercise in case of certain SKUs has been taken from 01.07.2018 to 26.07.2018 and from April, 2018 to June, 2018 for the remaining SKUs, which, the DGAP has justified as per Para 25 of the Report, on the basis that certain SKUs were not sold between 01.07.2018 and 26.07.2018.

27. He also submitted that for calculating the average base price prior to the GST rate reduction, the DGAP has considered the period from 01.07.2018 to 26.07.2018 in case of certain SKUs and the period from April, 2018 to June, 2018 in relation to remaining SKUs. Thereafter, this average base price has been compared to the actual selling price of the same SKUs from 27.07.2018 to 30.09.2018 i.e. for a period of 66 days from the date of GST rate reduction.He argued that the range of time considered by the DGAP for computation of the alleged profiteering wasnot a sufficiently long for an accurate analysis in the present case.

28. He further submitted that even if the Report of the DGAP was to be relied on an average base price methodology, he had passed on more than the commensurate benefit that was required to be passed on after the GST rate reduction. Under this approach, he had calculated the average base price for pre-GST rate reduction period (total taxable value / number of pieces) of a particular SKU for the period 01.04.2018 to 26.07.2018, then compared this to the average base price for post-GST rate reduction period of the same SKU for the period 27.07.2018 to 30.09.2018. Adopting the same methodology which was adopted by the DGAP, he differed mainly on two main points which are:-

i. He compared the weighted average base prices both prior to rate reduction as well as post rate reduction.
ii. He had taken a uniform extended period from 01.04.2018 to 26.07.2018 for calculating the pre rate reduction weighted average price.

Based on the above methodology he claimed that he had passed on Rs.4,66,33,038/- in excess of the commensurate benefit required to be passed on under Section 171 of the CGST Act in the case of sales made to

all channels other than CSD and in case of CSD sales, he had passed on Rs.36,53,181/- in excess of the commensurate benefit required to be passed on under Section 171 of the CGST Act, 2017.

29. He further contended that the approach adopted by the DGAP in the Report restricted the right of the Respondent No. 1 to carry on trade freely and amounted to price fixation by the authorities, which was not the intent of the legislation, neither the Constitutional provisions nor the CGST Act empowers the DGAP to get into the realm of price fixation at an individual product / SKU level and that the aim of Section 171 of the CGST Act, 2017 was not to fix price but to prevent profiteering. He said that the term 'profiteering' has been defined in **Black's Law Dictionary**, which was relied upon by the Hon'ble Supreme Court in the case of **Islamic Academy of Education v. State of Karnataka (2003) 6 SCC 697, 774** as *"taking advantage of unusual or exceptional circumstances to make excessive profits"*. He further elaborated that it was well settled that the right to reasonable profit was a part of right to trade and any methodology prescribed under Section 171 cannot be *de-hors* restrict the reasonable profit that may be earned on the costs incurred by an enterprise. MRP only indicated a price above which the goods could not be sold and could not be considered / assumed as the price realized by a person for all its sales. It was a general commercial practice to sell goods at price less than the MRP and thus any price arrived on the basis of the MRP alone was notional, not real and could not form basis to determine "commensurate" reduction in price. He contended that the DGAP has acted in a narrow and arbitrary manner by ignoring the relevant considerations and the DGAP Report unreasonably interfered with the right to carry on trade and was violative of Article 19(1)(g) and Article 300A of the Constitution of India.

30. The Respondent No. 1 vide his written submissions dated 10.05.2019, 15.05.2019 and 03.06.2019 has stated that communication was issued to all the dealers and retailers for passing on the benefit of rate reduction along with copies of flyers/communications to them. He also claimed to have reduced the MRP and enclosed Annexure providing the details of reduction in MRP and it was displayed in various stores. He also submitted his own calculations taking the weighted average pre-GST rate reduction and weighted average for post-GST rate reduction and claimed that there was no profiteering.

31. The Respondent No. 1 also claimed that the Authority has not been empowered under the CGST Act to impose any penalties and that Section 171 of the CGST Act, which stipulated the statutory provisions in relation to anti-profiteering, did not provide for imposition of any penalty and hence, the Notice of the Authority was not sustainable insofar as it sought to propose imposition of penalty on the Respondent No. 1. Also, there was no scope in the present case to impose penalty as he had acted in a *bona fide* manner and had, in fact, passed on more than the commensurate benefit required to be passed on to the recipients under the statutory provisions. He also submitted that the provisions of Section 122 to 127 were not applicable in as much as none of these provisions had been contravened by him.He therefore, submitted that penalty could not be imposed on him under Section 29, 122, 123, 124, 125, 126 and 127 of the CGST Act read with Rule 21 and 133 of the CGST Rules, 2017.

32. With regard to the notice on penalty as to why his registration under the CGST Act should not be cancelled if the Authority accepted the findings of the Report, the Respondent submitted that Section 29(2)(a) of the CGST

Act, was only potentially applicable provision, which provided that a proper officer may cancel the registration of a person where a registered person has contravened the provisions of the CGST Act or the CGST Rules. Rule 21 (c) of the CGST Rules provided that the registration granted to a person was liable to be cancelled if the said person violated the provisions of Section 171 of the CGST Act or the Rules made thereunder. Rule 133(3)(e) of the CGST Rules also provided that where the Authority determined that a registered person has not passed on the benefit of the reduction in the rate of tax on the supply of goods to the recipient by way of commensurate reduction in prices, the Authority may order, *inter alia*, cancellation of registration under the CGST Act. Further, it is submitted that cancellation of registration can be resorted in terms of the provisions mentioned above and since the Respondent had not contravened any of the provisions of the CGST Act the question of imposing any penalty did not arise. He also relied on various judgements.

33. He claimed that in accordance with the directions of the Authority, with respect to products in stock with him as on 26.07.2018, he had immediately reduced the prices of the products, as charged to his immediate buyers with effect from 27.07.2018 and he had also stressed that requisite changes were made in his software to affect the said change in prices to his immediate buyers with effect from 27.07.2018. He also mentioned that he issued flyers / circulars / communications to his immediate buyers stating that he would immediately begin supplying Products to such buyers at reduced prices in view of the tax exemption.

34. In response to the Respondent No.1's submissions, the DGAP replied via supplementary Reports dated 08.05.2019 and 23.05.2019, wherein the

DGAP stated that the Respondent No1's claim of inconsistencies in the description of the products would not have any bearing on calculation of the profiteering. He also stated that the product description submitted by the Respondent No. 1 to the DGAP was not clear at many places, e.g. at some places the Respondent No. 1 had mentioned product description as "F Secure Dry Wings 7's" instead of "SF Secure Dry Wings 7's". The DGAP further stated that the principle adopted was that all recipients should get benefit regardless of whether he/she purchased one product or large number of products, and the excess benefit, if any passed on to one recipient could not be the ground to deny benefit to the another.

35. In response to the calculation submitted by the Respondent No. 1, DGAP replied that the calculation had been examined by him and he had observed that the Respondent No. 1 has not passed on commensurate benefit to the recipients in respect of number of SKUs and excess benefit had been passed on in respect of other SKUs. The Respondent No. 1 had adjusted excess benefit passed on to some recipients against the commensurate benefit passed on to certain other recipients.

36.We have carefully considered the Report of the DGAP and the submissions made by the Respondent No.1 and all other documents placed on record which reveal that the product "Sanitary Napkin" was exempted and attracted NIL rate of GST vide Notification No. 19/2018-Central Tax (Rate) dated 26.07.2018, w.e.f 27.07.2018. However prior to 27.07.2018 this product attracted 12% GST with the benefit of ITC on the inputs and input services which was denied from 27.07.2018 as the product was exempted from levy of tax. The GST paid on the inputs and on input service post rate reduction was a cost to the supplier, hence the base prices of the

products would increase to the extent of denial of ITC. Accordingly the DGAP based on the turnover and the ITC available to the Respondent had estimated the ratio of ITC to the taxable turnover as 9.4%. The DGAP vide Annexure 33 and 34 of his Report has arrived at the base prices after taking into account the average price of the product for the period w.e.f. 01.07.2018 to 26.07.2018 i.e. prior to GST rate reduction. These base prices have been loaded with 9.4% and accordingly recalibrated base prices per unit have been arrived at. These recalibrated base prices have been compared with the actual selling prices after the product was exempted and wherever the selling price of the product was more than the recalibrated base prices, it appeared that the benefit of exemption of tax had not been extended to the recipients. Accordingly the DGAP has estimated the profiteered amount for 81 SKUs supplied by the Respondent No. 1as Rs. 42,70,18,581/-.

37. The Respondent had not disputed the fact that the denial of ITC based on the turnover arrived at by the DGAP was 9.4%. This Turnover was arrived at based on the figures provided by the Respondent which were based on the transaction values of all the products sold and therefore he should not have any objection when the same transaction value is taken for arriving at the base price. It may be a fact that the MRP may not have been increased but the fact remains that the base price of the product had increased more than 9.4% which was allowed on account of denial of ITC. Therefore, any increase beyond 9.4% amounts to profiteering. This is abundantly clear from the Table A above mentioned inpara 7. Further, we observe that the Respondent No. 1 claims to have passed on benefit of reduction in tax by reducing MRP. However on perusal of the invoices on

the basis of which complaint has been made clearly shows that the base price has increased even though the MRP remained the same.

38. Further the DGAP has admitted that there have been different channels of sales and the major two were CSD and non CSD outlets and accordingly the base prices have been differently estimated. Since prices vary for a product sold to different channels among the non CSD outlets an average of the prices has been arrived at which is the only feasible way of justifying a fare base price and this base price has been loaded with 9.4% (denial of ITC) and the recalibrated base prices have been compared with the actual prices of the products.Since the transaction value is taken in all these cases the recalibrated base prices taken by the DGAP is correct and accordingly the profiteered amount has been calculated. The reliance of the Respondent on the decision of Supreme court in the case of **Basant Industries vs. Asst. Collector of Customs (1996) 81 ELT (195) SC** is also misplaced since the facts of the present case are entirely different. The Authority does not deal with the price regulation instead the law envisages that the benefit of rate reduction is passed on to the recipient. Similarly in the case of **S.A.BuildersLtd. vs. CIT (Appeals), (2007) 1 SCC 781 & Hero Cycles (Pvt.) Ltd. vs. CIT, (2015) 16 SCC 359** the Hon'ble Supreme Court was dealing with a case of income tax where in a given situation the petitioner was entitled to deduction of interest. In fact while dealing with commercial expediency the Supreme Court had categorically held that it all depended on the facts and circumstances of the respective case. Therefore the reliance placed on a judgement which was entirely different form the facts of the present case is of no use to the Respondent as far as this case is concerned.

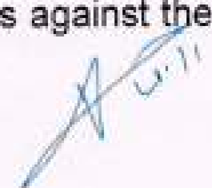
39. Thecontention of the Respondent that the complaints are without jurisdiction is completely misplaced.As per Rule 128 of the CGST Rules the Standing Committee on receipt of an application either from an interested party or from a Commissioner or any other person can examine as to whether the provisions of Section 171 have been violated. In the present case the Application was received from the Commissioner and the Principle Chief Commissionerand on prima facie finding that the provisions of section 171 have been violated it was forwarded for detailed investigation to the DGAP. The provisions of the above Rule are as under:-

128. Examination of application by the Standing Committee and Screening Committee.-(1) The Standing Committee shall, within a period of two months from the date of the receipt of a written application [or within such extended period not exceeding a further period of one month for reasons to be recorded in writing as may be allowed by the Authority,] in such form and manner as may be specified by it, from an interested party or from a Commissioner or any other person, examine the accuracy and adequacy of the evidence provided in the application to determine whether there is prima-facie evidence to support the claim of the applicant that the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit has not been passed on to the recipient by way of commensurate reduction in prices.

40.The Respondent has also claimed that Rule 126 of the CGST Rules empowers the authority to determine the methodology and procedure for determining as to whether the provisions of Section 171 have been violated. Time and again in its various orders this Authority has held that Section 171 (1) of the CGST Act, 2017 clearly states that "Any reduction in the rate of

tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices". Therefore, the intention of the legislature is amply clear from the above provision which requires that the benefit of tax reduction or ITC is required to be passed on to the customers by commensurate reduction in prices and the same cannot be retained by the suppliers. Moreover in exercise of the powers under Rule 126 of the CGST Rules, 2017 the Authority has to determine 'Procedure & Methodology' which is evident from all our orders.There cannot be a fixed methodology for determination of the profiteered amount as each case is different and determination of the profiteered amount depends on the facts of that case. The mathematical methodology applied in the case where the rate of tax has been reduced and ITC disallowed cannot be applied in the case where the rate of tax has been reduced and ITC allowed. Similarly, the mathematical methodology applied in the case of Fast Moving Consumer Goods (FMCGs) cannot be applied in the case of construction services. Therefore the question of prescribing any mathematical methodology does not arise but depending on facts of each case the Authority has been determining the mathematical methodology as per the provisions of the above Rule.

41. Further the Respondents claim that the profiteered amount should be entity based and not product based is absolutely irrelevant in as much as the reduction of the tax is on the product and not on the entity. The intention of the law is to benefit the consumer as and when the Government foregoes its revenue by reducing the taxes in the interest of the consumer. Therefore the question of setting off the extra benefit to one consumer as against the other does not arise at all.

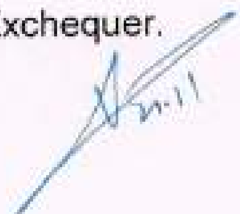


42. The Respondent No. 1 has stated that the DGAP's Report does not lay down a proper methodology and has dealt with 81 SKUs when actually he has sold 51 SKUs. The DGAP in his Report dated 08.05.2019 has clearly stated that the difference in SKU has no relevance on the amount of profiteering and his entire calculations have been based on the data provided by the Respondent. The DGAP has in his Report explained how the base prices were recalibrated and how the ITC ratio of 9.4% has been arrived at,accordingly vide his Annexure-33 he has provided complete details as to how the profiteered amount has been arrived at. Moreover when it comes to the calculation of 9.4% ITC ratio the Respondent completely does not have an iota of objection to the turnover or ITC but questions the calculation of base price which is arrived at based on the data provided by him. Therefore his reliance on the case of **CCE v. SG Engineers 2015 (322) ELT 204 (Del.)** is completely misplaced as the report has in detail considered all the aspects to arrive at the profiteered amount. Under no circumstances the Report can be claimed by the Respondent to be a cryptic Report.

43. The Respondent No. 2, who is the seller of the impugned product, has clearly increased the base price of the product as can be seen from the invoices. But as the benefit of ITC was not available to him post 27.07.2018, so the reversal of ITC on the closing stock was the extra cost on him. As seen from the records reversal of ITC by him is more than excess realization on closing stock after denial of ITC benefit w.e.f 27.07.2019, therefore no profiteering can be concluded on his part and hence, we take the view that Section 171(1) does not hold good in respect

of the Respondent No. 2. Therefore, this Authority accepts the Report of the DGAP and holds that the anti-profiteering provisions contained in Section 171 (1) of the CGST Act, 2017 are not attracted. As such, we do not find any merit in the application filed by the Applicants in respect of the Respondent No.2 and accordingly the same is dismissed.

44. As already discussed above the provisions of Section 171 are completely clear and unambiguous and there is hardly any scope for misinterpretation of the same. The intent of legislature is to protect the interest of the consumers as and when the public exchequer intends to reduce the taxes or provide the benefit of ITC.Therefore the Authority within the ambit of the provisions of the Law has not dwelt into price fixation but restricted itself in extending the benefits of rate reduction to the recipient and thus there is no question of violation of the right of the Respondent granted under Article 19 (1) (g).The reliance placed by the Respondent on the decision of the Supreme Court in the case of**Islamic Academy of Education v. State of Karnataka, (2003) 6 SCC 697, 774** is also not relevant because Section 171 of the CGST Act is a new law that has been introduced in the GST era to protect the interest of the Consumers. The law or the Authority has not questioned the Respondents right to conduct business or to fix the prices of his products but ensures that the benefits provided by the Government through the Respondent are necessarily passed on. The question of retaining these benefits by the Respondent would deemed to be doing injustice to the consumers and thus depriving the consumers of the benefits extended through the Public Exchequer.



45. On perusal of Annexure-33 and 34 of the DGAP Report, it is established beyond any doubt that the Respondent No. 1 had increased the base price w.e.f. 27.07.2019 more than what he was entitled to increase, which clearly shows that he had deliberately in conscious disregard of the provisions of Section 171 of the above Act had resorted to profiteering.Therefore upholding the findings of the DGAP, this Authority finds that the Respondent No. 1 has profiteered to the extent of **Rs.42,70,18,581/-**which includes an amount of **Rs. 8,50,029/-** for Canteen Stores Department (CSD) outlets and **Rs. 42,61,68,552/-** for outlets other than CSD outlets.

46. In view of the above discussion the profiteered amount by the Respondent No.1 is determined as Rs. 42,70,18,581/- as per the provisions of Rule 133 (1) of the CGST Rules, 2017 as the said Respondent has failed to pass on the benefit of rate reduction to his customers. Accordingly, the Respondent No. 1 is directed to reduce his prices by way of commensurate reduction keeping in view the reduced rate of tax and benefit of ITC which has been denied by him as per Rule 133 (3) (a) of the CGST Rules, 2017. The Respondent No.1 is further directed to deposit the above amount as per the provisions of Rule 133 (3) (c) in the ratio of 50:50 in the Central or the State CWFs of all the States and UTs as mentioned in para 10 above, along with the interest @ 18% till the same is deposited. The concerned Central and State GST Commissioners are directed to ensure that the amount due is got deposited from the Respondent No.1 along with interest and in case the same is not deposited necessary steps shall be taken by them to get it recovered from the Respondent as per the provisions of the CGST/SCST Acts under the supervision of the DGAP. They are further

directed to submit report in compliance of this order within a period of 4 months.

47. It is also evident from the above narration of facts that the Respondent has denied benefit of rate reduction to the buyers of the product "Sanitary Napkin" in contravention of the provisions of Section 171 (1) of the CGST Act, 2017 and has thus resorted to profiteering, which is an offence under section 171 (3A) of the CGST Act, 2017 and therefore, he will be apparently liable for imposition of penalty under the provisions of the above Section. Accordingly, a Show Cause Notice be issued to him directing him to explain why the penalty prescribed under Section 171 (3A) of the above Act read with Rule 133 (3) (d) of the CGST Rules, 2017 should not be imposed on him. The previous Notice dated 25.03.2019 issued on penaltystands withdrawn.

48. A copy of this order may be supplied to all the Applicants, the Respondents and the concerned Central and the State GST Commissioners free of cost. The file of the casebe consigned after completion.

Sd/-
(B. N. Sharma)
Chairman

Sd/-
(J. C. Chauhan)
Technical Member

Sd/-
(R. Bhagyadevi)
Technical Member

Sd/-
(Amand Shah)
Technical Member

Certified Copy

A.K. Goel
(Secretary, NAA)

F. No. 22011/NAA/19/JnJ/2019/6433-6475 Date: 21.11.2019

Copy To:-

1. Sh. Sandeep Puri, Commissioner of Central Goods and Services Tax, Mumbai West Commissionerate, 4th Floor, GST Bhavan, 115, M.K. Road, Churchgate Mumbai-400020.
2. Shri C.P.Rao, Principal Chief Commissioner of Central Goods and Services Tax, Tamil Nadu & Puducherry, 26/1, Mahathma Gandhi Road, Chennai 600034.
3. M/s Johnson& Johnson, Corp. Office: 501 Arena Space, Behind Majas Bus Depot, Off Jogeshwari Vikhroli Link Road, Jogeshwari (E), Mumbai-400060.
4. M/s Apollo Hospitals Enterprise Ltd. (GSTIN 33AAACA5443N1ZP), Regd. Office: 19, Bishop Gardens, Raja Annamalaipuram, Chennai-600028.
5. Director General, Directorate General of Anti-Profiteering, Central Board of Indirect Taxes & Customs, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi,
6. Commissioner of Commercial Taxes, Office of the Chief Commissioner of State Tax, Eedupugallu, Krishna District, Andhra Pradesh.
7. Commissioner of Commercial Taxes, Additional Commissioner (GST), Commercial Tax Department, Ground Floor, Vikas Bhawan, Baily Road, Patna – 800 001
8. Commissioner of Commercial Taxes, Commercial Tax, SGST Department, Behind Raj Bhawan, Civil Lines, Raipur - 492 001
9. Commissioner of Commercial Taxes, C-5, Rajya Kar Bhavan, Near Times of India, Ashram Road, Ahmedabad.
10. Commissioner of Commercial Taxes, Vanijya Bhavan, Plot No. 1-3, Sector-5, Panchkula. PIN - 134 151.
11. Commissioner of Commercial Taxes, Excise & Taxation Commissioner, Government of Himachal Pradesh, B-30, SDA Complex, Kasumpati, Shimla.
12. Commissioner of Commercial Taxes, Vanijya Therige Karyalaya, 1st Main Road, Gandhinagar, Bangalore- 560 009
13. Commissioner of Commercial Taxes, Government Secretariat, Thiruvananthapuram -695001.
14. Commissioner of Commercial Taxes, Moti Bangla Compound, M.G. Road, Indore
15. Commissioner of Commercial Taxes, GST Bhavan, Mazgaon, Mumbai- 400 010
16. Commissioner of Commercial Taxes, Office of the Commissioner of State Tax, Banijyakar Bhawan, Old Secretariat Compound, Cuttack - 753 001.
17. Commissioner of Commercial Taxes, Office of Excise and Taxation Commissioner, Bhupindra Road, Patiala- 147 001
18. Commissioner of Commercial Taxes, Kar Bhavan, Ambedkar Circle, Jaipur, Rajasthan - 302 005.
19. Commissioner of Commercial Taxes, PAPJM Building, Greams Road, Chennai – 600 006.
20. Commissioner of Commercial Taxes, O/o the Commissioner of State Tax, CT Complex, Nampally Station Road, Hyderabad - 500 001.
21. Commissioner of Commercial Taxes, Office of the Commissioner, Commercial Tax, U.P. Commercial Tax Head Office Vibhuti Khand, Gomti Nagar, Lucknow (U.P)
22. Commissioner of Commercial Taxes, State Tax Department, Head Office Uttarakhand, Ring Road, Near Pulia No. 6, Natthanpur, Dehradun

23. Commissioner of Commercial Taxes, 14, Beliaghata Road, Kolkata - 700 015.
24. Commissioner of Commercial Taxes, Deptt of Trade & Taxes, Vyapar Bhavan, IP Estate, New Delhi-2 Pin: 110 002.
25. Commissioner of Commercial Taxes, Office of the Commissioner of Taxes, Government of Assam, Kar Bhawan, Ganeshpuri, Dispur, Guwahati - 781 006.
26. Commissioner of Commercial Taxes, Commercial Taxes Department, Project Bhawan, Dhurva, Ranchi- 834 004.
27. Chief Commissioner of Central Goods & Services Tax, Bhopal Zone 48, Administrative Area, Arera Hills, Hoshangabad Road, Bhopal M.P. 462 011
28. Chief Commissioner of Central Goods & Services Tax, C.R.Building Rajaswa Vihar, Bhubaneshwar 751007
29. Chief Commissioner of Central Goods & Services Tax, Chandigarh Zone, C.R. Building, Plot No.19A, Sector- 17C, Chandigarh- 160017
30. Chief Commissioner of Central Goods & Services Tax, Cochin Zone C.R.Building, I.S.Press Road, ERNAKULAM COCHIN682018
31. Chief Commissioner of Central Goods & Services Tax Delhi Zone C.R. Building, I.P. Estate, NEW DELHI110 109
32. Chief Commissioner of Central Goods & Services Tax, Hyderabad Zone GST BHAVAN, L.B.Stadium Road, Basheer Bagh, HYDERABAD 500 004
33. Chief Commissioner of Central Goods & Services Tax Jaipur Zone, New Central Revenue Building, Statue Circle, CSCHEME JAIPUR 302 005
34. Chief Commissioner of Central Goods & Services Tax, Meerut Zone Opp. CCS University,Mangal Pandey Nagar, Meerut 250 004.
35. Chief Commissioner of Central Goods & Services Tax, Mumbai Zone GST Building, 115 M.K. Road, OPP. Churchgate Station, MUMBAI400020
36. Chief Commissioner of Central Goods & Services Tax, Telangkhedi Road, Civil Lines, Nagpur 440001
37. Chief Commissioner of Central Goods & Services Tax Panchkula SCO 407408, SECTOR8, PANCHKULA
38. Chief Commissioner of Central Goods & Services Tax, Pune Zone GST Bhawan ICE House, 41A, Sasoon Road, OPP. Wadia Collage, PUNE411001
39. Chief Commissioner of Central Goods & Services Tax, (Ranchi Zone) 1st Floor, C.R. Building, (ANNEX) Veerchand Patel Path Patna, 800001
40. Chief Commissioner of Central Goods & Services Tax, Vadodara Zone 2ND FLOOR, Central Excise Building, Race Course Circle, Vadodara 390 007
41. Chief Commissioner of Central Goods & Services Tax Visakhapatnam Zone GST Bhavan, Port Area, Visakhapatnam 530 035.
42. NAA Website.
43. Guard File.