



भारत सरकार GOVERNMENT OF INDIA

वित्त मंत्रालय MINISTRY OF FINANCE

राजस्व विभाग DEPARTMENT OF REVENUE

मुख्य आयुक्त का कार्यालय

OFFICE OF THE CHIEF COMMISSIONER

केन्द्रीय कर, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क

CENTRAL TAX, CENTRAL EXCISE & CUSTOMS

तिरुवनंतपुरम क्षेत्र, THIRUVANANTHAPURAM ZONE

केन्द्रीय राजस्व भवन, CENTRAL REVENUE BUILDING

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C.No.IV/16/Misc/2017-CC (KZ)-GST CELL Date: 10.11.2017

Trade Notice No.12/2017-GST

Subject: Constitution of State Level Screening Committee on Anti-Profitteering under GST- Reg.


Attention of the Trade, Commerce and Industry is invited to Section 2(103) and 2(114) of CGST Act 2017 and Rule 123(2) of the CGST Rules, 2017 and Notification S.R.O.No.581/2017 dated 25.09.2017 on anti-profitteering issued by the Government of Kerala.

As per Section 2 (103) of the CGST Act, 2017, State includes a Union Territory with legislature. Union Territory has been defined under Section 2(114) of the CGST Act, 2017. Since Union Territory of Lakshadweep does not have legislature, it does not fall within the definition of State and hence, Screening Committee for Lakshadweep cannot be constituted under Rule 123(2) of the CGST Rules, 2017. However, as Union Territory of Lakshadweep is administered by the Central Government, Anti-Profitteering applications from Lakshadweep, involving even issues of local nature, can be directly examined by the Standing Committee on anti-profitteering constituted by the Government of Kerala vide Notification S.R.O.No.581/2017 dated 25.09.2017. In such cases, the jurisdictional Chief Commissioner of GST shall act as the Nodal Officer, who will receive such applications and forward them to the Standing Committee with his prima facie views/comments.

It is brought to the notice of the general public that any Anti-Profiteering applications pertaining to Union Territory of Lakshadweep, involving issues of local nature may be submitted to the undersigned (Jurisdictional Chief Commissioner of Central Tax) for onward transmission to the Standing Committee on Anti-Profiteering constituted by the Government of Kerala.

(Hindi Version will follow)

Encl : as above.


10.11.2017
(Pullela Nageswara Rao)
Chief Commissioner

- Copy to :**
- (1) Distribution list I, II and III of Thiruvananthapuram Zone.**
 - (2) The Principal Commissioner, Central Tax, Kochi.**
 - (3) The Commissioner, Central Tax, Thiruvananthapuram/
Kozhikode/Audit/Appeal/Customs, Custom House, Kochi.**
 - (4) Assistant Commissioner, Ernakulam Division,**
 - (5) Superintendent, Kayaratti Range, Lakshadweep/**
 - (6) Notice Board/Supdt.EDP/ Hindi**