15 NOV 2017
INWARD No. 9376
Cochin Commissionerate

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
आई.एस.प्रेस रोड,कोच्चि I.S. PRESS ROAD,KOCHI-682 018
E-mail: cccochin@nic.in Fax : 0484-2397614 Ph: 0484-2394100/0404

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-Profiteering 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-profiteering 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-Profiteering applications from Lakshadweep, involving even issues of local nature, can be directly examined by the Standing Committee on anti-profiteering 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, Kavaratti Range, Lakshadweep/
(6) Notice Board/Supdt.EDP/ Hindi