

**CBIC vide notification 37/2021-CT dated 1st December, 2021 has amended the following rules**

- 1) Rule 137 w.e.f. 30th November 2021, the National Anti-Profiteering Authority shall cease to exist after the expiry of five years from the date on which the Chairman enters upon his office unless the Council recommends otherwise. Earlier the said time period for cessation was four years.
- 2) Form GST DRC-03 has been amended to incorporate few changes in heading (intimation of tax ascertained through FORM GST DRC-01A), in Cause of payment [incorporating additional causes such as inspection, scrutiny, intimation, Mismatch (GSTR-1 and GSTR-3B And GSTR-2B and GSTR-3B)], and added fees column in Details of payment table.