

CBIC vide Notification No. 23/2022-CT dated 23rd November, 2022 empowers the Competition Commission of India established under 7(1) of competition Act, 2002 to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

The above Notification shall come into force from 1st December, 2022

**CBIC vide Notification No. 24/2022-CT dated 23rd November, 2022-** has made following amendment in CGST Rule,2017 which shall come into the force w.e.f. 1st December, 2022.

➤ Following CGST Rule shall be omitted

Chapter XV – Anti-Profitteering

- Rule 122-Constitution of Authority
- Rule 124 -Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority
- Rule 125 - Secretary to the Authority
- Rule 134 - Decision to be taken by the majority
- Rule 137- Tenure of Authority

➤ Following Rule shall be substituted/amended

- **Rule 127** – Heading “Duty of Authority” shall be substituted by “Function of Authority”. Further, the word “It shall be the duty of the Authority” shall be substituted by “The authority shall discharge the following functions, namely
- Explanation to chapter XV - Definition of “Authority” has been substituted to provide that ““Authority” means the Authority notified under sub-section (2) of section 171 of the Act”. Before amendment, the Authority was defined as ““Authority” means the National Anti-profitteering Authority constituted under rule 122;”

**CBIC vide Notification No. 25/2022-CT dated 13th December, 2022** has extended date of filling of GSTR-1 for the month of November, 2022 from 11th December, 2022 to 13th December, 2022 for the registered person whose principal place of Business is located in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tiruvannamalai, Ranipet, Vellore, Villupuram, Cuddalore, Thiruvarur, Nagapattinam, Mayiladuthurai and Thanjavur in the State of Tamil Nadu.

**CBIC vide INSTRUCTION NO. 04/2022-GST dated 28th November, 2022** provides for manner of processing and sanction IGST refunds claims which are withheld as per Rule 96(4)(c).