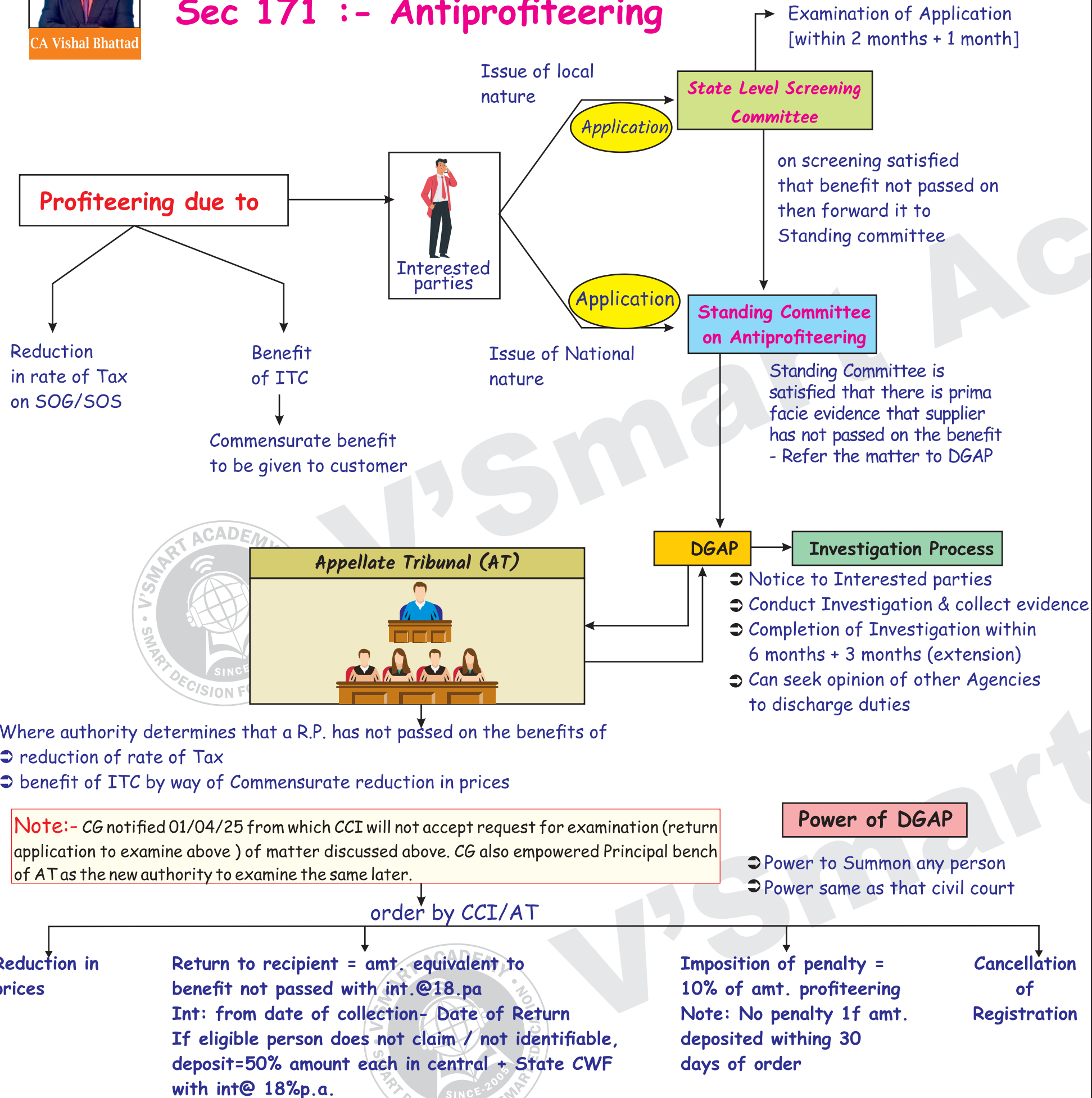


Chapter 24 - Miscellaneous Provisions



CA Vishal Bhattad

Sec 171 :- Antiprofitteering



Where authority determines that a R.P. has not passed on the benefits of

- reduction of rate of Tax
- benefit of ITC by way of Commensurate reduction in prices

Note:- CG notified 01/04/25 from which CCI will not accept request for examination (return application to examine above) of matter discussed above. CG also empowered Principal bench of AT as the new authority to examine the same later.

Power of DGAP

- Power to Summon any person
- Power same as that of civil court

Sec-151	Power to call for information:- The Commissioner or an officer authorised by him may, by an order, direct any person to furnish information relating to any matter dealt with in connection with this Act, within such time, in such form, and in such manner, as may be specified therein
Sec-169	<p>Service of Notice in certain circumstances:-</p> <ul style="list-style-type: none"> Any notice, decision, order, summons, etc under the Act / rules, are served on assessee with sec. 169. Sec. 169(1)- Modes of Service- (any method can be followed) <ul style="list-style-type: none"> Giving/ tendering directly:- directly, or by messenger / courier, to addressee/ taxable person/ his manager/ authorised representative/ advocate/ tax practitioner/ to regular employee/ adult member of family. By Registered post/Speed post/courier:- with acknowledgement due, to person for whom it is intended / authorised representative, at his last known place of business / residence. By E-mail:- to his e-mail address provided at registration, or amended id. By making it available at Common portal By Publication in news paper:- circulating in locality, in which taxable person is last known to have resided, carried on business or personally worked for gain. By affixing at place of business etc.:- at some conspicuous place at his last known POB/residence, if above methods are not practicable. If such method is not practicable, affix a copy thereof on notice board of office of concerned officer, who passed it. Sec. 169(2)- Deemed date of serving- On the date on which it is tendered / published, or copy thereof is affixed in above manner. Sec. 169(3)- Deemed date of receipt If sent by registered post/speed post- deemed to have been received at expiry of the period normally taken by such post in transit, unless contrary is proved.
Sec 158A read with Rule 163	<p>Consent based sharing of information furnished by taxable person</p> <p>(1) Sharing of information by portal:- Following details furnished by RP may be shared by common portal with Account Aggregator, if RP opts for the same—</p> <ol style="list-style-type: none"> particulars furnished in FORM GST REG-01 or GSTR-3B or Annual return; particulars uploaded for preparation of invoice, for generation of documents u/s 68 & in GSTR-1, as amended in GSTR-1A. other details prescribed. <p>(2) Consent required:- For this, consent shall be obtained of following & communicated to portal—</p> <ol style="list-style-type: none"> Supplier (in all cases) & Note:- RP shall give consent only after obtaining consent of all recipients to whom he has issued invoice, credit notes & debit notes during said tax periods. recipient (for clause (b) & (c) above only) if it includes identity information of recipient. <p>(3) Effects:- No action shall lie against Govt. or common portal for any liability due to information shared. There shall be no impact on liability to pay tax on relevant supply or as per relevant return.</p>