

# Consumers can now complain against firms hiking prices on GST pretext

But detailed application could prove to be tricky for consumers

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Consumers now have recourse against arbitrary price hikes by from manufacturers under the Goods and Services Tax (GST) with the government notifying the form for complaints to the National Anti-Profitteering Authority.

The form requires basic details of the complainant, the seller or supplier and the product involved as well as information such as the GST Identification Number (GSTIN) and the tax component.

"Affected consumers may file an application, in the prescribed format, before the Standing Committee on Anti-profitteering if the profiteering has all-India character or before the State Screening Committees if the profiteering is of local nature," said the Central

Board of Excise and Customs in a recent note.

However, many other details required could prove to make filing complaints a complicated exercise for common people and even small businesses, according to experts.

While some details such as the HSN Code of the commodity and input tax benefit are optional, others such as the detailed pre- and post-GST tax per unit could be challenging for many people as well as small businesses.

"Specify the post-GST reduction in Tax per unit by deducting post-GST tax amount per unit from pre-GST tax amount per unit as calculated above," explains the application form.

All applications would also have to be accompanied with copies of self-attested documentary evidences like proof of identity, invoice, price list and detailed working sheet.

"The form should be so simple that even a layman should be able to file it in plain words with the requisite bill or voucher. Detailed calculations

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can be sought at a later stage if the complaint finds merit. At present, the form may discourage people from filing any complaints on anti-profitteering," said Praveen Khandewal, General Secretary, CAIT, who is also a member of the GST Law panel.

"Application form requires detailed information such as sale price (pre- and post-GST), taxes (pre- and post-GST), benefits of input credits. It also appears that separate application may need to be filed for each good and/or services in reference to which anti-profitteering is alleged," noted Abhishek Jain, Tax Partner, EY.

Others however, believe that the form is not very complic-

ated. "The intention of the government behind issuing this form and constituting the anti-profitteering authority is to curb inflation post GST. However, the plethora of details required to be furnished in the said application form may very well deter such honest intentions.

"But, at the same, aiming to simplify the complaint form for consumers, certain details that are not usually accessible have been kept optional," said Tanushree Roy, Associate Director, Nangia & Co.

The National Anti-Profitteering Authority was approved by the Cabinet recently. Senior IAS officer BN Sharma was appointed as Chairman of the authority along with four members on November 28. Applications if found to have merit will be investigated and proceeding against the erring company would be initiated. If found to be guilty, the Authority can not only penalise the company and order a roll back of the price hike but can only cancel its licence.