



Comparative Analysis - Pre and Post 22nd September 2025

5.6 Anti-profiteering measure provisions u/s 171 of CGST Act & Rule 128 thereunder, were in force from 1 July 2017 till 31 Mar 2025. The Sunset clause for said provision is effective from 1 April 2025, such that: Existing complaints filed before 1st April 2025, will continue to be adjudicated by the Principal Bench of the GST Appellate Tribunal (GSTAT), which has taken over jurisdiction from the Competition Commission of India (CCI) since 1st October 2024. The authority will not accept any new complaints or investigations regarding anti-profiteering. This move reflects the GST Council's intent to simplify compliance and allow market forces to determine pricing post this transitional phase. However, Govt has made it clear, its intention vide media, that such GST benefit be passed on to end consumer of goods & services. It will curb the inflation &.....