



Comparative Analysis - Pre and Post 22nd September 2025

5.7 Methodology to identify profiteering: The NAA (National Anti-Profiteering Authority) compared pre-GST and post-GST prices, profit margins and cost structures to determine, if the suppliers passed on tax benefits. Verifications may include examination of pricelists, invoices, cost sheets, and ITC claims. When GST rate is reduced/ made NIL, subject to denial or reduction of ITC, then net real benefit, if any, shall be considered for passing on to consumers. If net profiteering is established, the action may be taken by Authority for either price reductions or refunds with interest/penalties. In absence of application of anti-profiteering provisions u/s 171 of CGST Act, what & how the action under which law will be initiated by Authority/ Govt. is not declared/ known. The Supply-chain or the supplier will have to work out the cost-benefit analysis of GS.....