

GOODS & SERVICES TAX / IDT UPDATE-141

1. Tenure of Anti-Profiteering Authority extended to five years

With effect from 30.11.2021, rule 137 of the CGST Rules, 2017 has been amended to extend the tenure of National Anti-Profiteering Authority from existing 4 years to 5 years. Thus, the Authority shall cease to exist after the expiry of five years from the date on which the Chairman enters upon his office unless the Council recommends otherwise.

2. Amendments made in GST DRC-03

Following changes have been made in Form GST DRC-03:

- (i) The heading of the Form has been changed as under:
“Intimation of payment made voluntarily or made against the SCN or statement or intimation of tax ascertained through FORM GST DRC-01A”
- (ii) The causes of payment in item no. 3 have been expanded. Now, the drop down list will provide “Audit, inspection or investigation, voluntary, SCN, annual return, reconciliation statement, scrutiny, intimation of tax ascertained through FORM GST DRC-01A, Mismatch (Form GSTR-1 and Form GSTR-3B), Mismatch (Form GSTR-2B and Form GSTR-3B), others (specify)”
- (iii) Item no. 5 which require to provide the “details of SCN, if payment is made within 30 days of its issue” has been amended to further include “scrutiny, intimation of tax ascertained through Form GST DRC-01A, audit, inspection or investigation, others (specify)”.
- (iv) A separate column mentioning “Fee” has been inserted in the table of serial No. 7 which requires the details of payments made.

[Notification No. 37/2021 – Central Tax dt. 01.12.2021](#)

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