

Rule 128 : Examination of application by the Standing Committee and Screening Committee

- (1) The Standing Committee shall, within a period of two months from the date of receipt of a written application, ¹[or within such extended period not exceeding a further period of one month for reasons to be recorded in writing as may be allowed by the Authority,] in such form and manner as may be specified by it, from an interested party or from a Commissioner or any other person, examine the accuracy and adequacy of the evidence provided in the application to determine whether there is *prima-facie* evidence to support the claim of the applicant that the benefit of reduction in rate of tax on any supply of goods or services or the benefit of input tax credit has not been passed on to the recipient by way of commensurate reduction in prices.
- (2) All applications from interested parties on issues of local nature ²[or those forwarded by the Standing Committee] shall first be examined by the State level Screening Committee and the Screening Committee shall, ³[within two months from the date of receipt of a written application, or within such extended period not exceeding a further period of one month for reasons to be recorded in writing as may be allowed by the Authority,] upon being satisfied that the supplier has contravened the provisions of section 171, forward the application with its recommendations to the Standing Committee for further action.

¹ Inserted by Noti. No. 31/2019–Central Tax, dt. 28-06-2019 w.e.f. 28-06-2019.

² Inserted by Noti. No. 31/2019–Central Tax, dt. 28-06-2019 w.e.f. 28-06-2019.

³ Inserted by Noti. No. 31/2019–Central Tax, dt. 28-06-2019 w.e.f. 28-06-2019.