

The Chhattisgarh Goods & Services Tax Rules, 2017

Rule 127 : Duties of the Authority

It shall be the duty of the Authority,-

- (1) to determine whether any reduction in rate of tax on any supply of goods or services or the benefit of the input tax credit has been passed on to the recipient by way of commensurate reduction in prices;
 - (2) to identify the registered person who has not passed on the benefit of reduction in rate of tax on supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices;
 - (3) to order,
 - (a) reduction in prices;
 - (b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent, from the date of collection of higher amount till the date of return of such amount or recovery of the amount not returned, as the case may be, in case the eligible person does not claim return of the amount or is not identifiable, and depositing the same in the Fund referred to in section 57;
 - (c) imposition of penalty as specified in the Act; and
 - (d) cancellation of registration under the Act.
 - ¹[(4) to furnish a performance report to the Council by the tenth of the close of each quarter.]
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¹ Inserted vide Notification No. 34/ 2017 – State Tax dt 15/ 09/ 2017; wef 22/ 09/ 2017