

**Central Goods & Services Tax Rules, 2017**

**Rule 137 : <sup>1</sup>[\*\*\*\*\*]**

**Explanation**–For the purposes of this Chapter,

- <sup>2</sup>[(a) “Authority” means the Authority notified under sub-section (2) of section 171 of the Act;]
- (b) “Committee” means the Standing Committee on Anti-profiteering constituted by the Council in terms of sub-rule (1) of rule 123 of these rules;
- (c) “interested party” includes
- a. suppliers of goods or services under the proceedings; and
  - b. recipients of goods or services under the proceedings;
- <sup>3</sup>[c. any other person alleging, under sub-rule (1) of rule 128, that a registered person has not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.]
- (d) “Screening Committee” means the State level Screening Committee constituted in terms of sub-rule (2) of rule 123 of these rules.
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<sup>1</sup> Rule 137 omitted by Noti. No. 24/2022–Central Tax, dt. 23-11-2022 w.e.f. 01-12-2022. Earlier to omission it read as under:

**“Rule 137 : Tenure of Authority**

The Authority shall cease to exist after the expiry of <sup>A</sup>[five years] from the date on which the Chairman enters upon his office unless the Council recommends otherwise.”

**A** Earlier substituted for “<sup>B</sup>[four years]” by Noti. No. 37/2021–Central Tax, dt. 01-12-2021 w.e.f. 30-11-2021.

**B** Earlier substituted for “two years” by Noti. No. 33/2019–Central Tax, dt. 18-07-2019.

<sup>2</sup> Clause (a) substituted by [Noti. No. 24/2022–Central Tax, dt. 23-11-2022](#) w.e.f. 01-12-2022. Earlier it read as under,

“(a) “Authority” means the National Anti-profiteering Authority constituted under rule 122;”

<sup>3</sup> Clause (c) inserted by [Noti. No. 14/2018, dt. 23-03-2018](#) w.e.f. 23-03-2018.