

**Chhattisgarh Goods & Services Tax Act, 2017**

**Section 171 : Anti-profiteering measure**

- (1) Any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices.
  - (2) The Central Government may, on recommendations of the Council, by notification, constitute an Authority, or empower an existing Authority constituted under any law for the time being in force, to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.
  - (3) The Authority referred to in sub-section (2) shall exercise such powers and discharge such functions as may be prescribed.
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