

**The Chhattisgarh Goods & Services Tax Rules, 2017**

**Rule 137 : Tenure of Authority**

The Authority shall cease to exist after the expiry of two years from the date on which the Chairman enters upon his office unless the Council recommends otherwise.

*Explanation.-* For the purposes of this Chapter,

- (a) "Authority" means the National Anti-profiteering Authority constituted under rule 122;
- (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>1</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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1 Inserted vide Notification No. 14/2018- State Tax dt 23/03/2018 wef 23/03/2018