Anti-Profiteering Application Form (APAF - 1)

[To be filed before Standing Committee/State level Screening Committee in terms of Rule 128 of CGST Rules, 2017]

Please follow the accompanying instructions for filling up the form. Fields marked with asterisk (*) are mandatory.

A.	**General information about the Applicant**	
A.1*	Name	
A.2*	Category (Provide code)	
A.3	GST Registration No. (GSTIN)	
A.4*	Address	
A.5*	Contact Number	
A.6	E-mail ID	
A.7*	Proof of identity (Provide code)	
B.	**General information about the Supplier who has not passed on the benefit**	
B.1*	Name	
B.2*	Category (Provide code)	
B.3*	Address	
B.4*	GST Registration No. (GSTIN)	
B.5	Contact Number	
B.6	Email ID	
B.7	Website address	
C.	**Particulars of Goods/Services**	
C.1*	Description	
C.2	HSN/SAC	
C.3*	Actual Price/Value charged per unit Pre-GST	₹
C.4*	Actual Price/Value charged per unit Post-GST	₹
C.5	If Goods are covered under MRP Provisions	
C.5a	MRP Pre-GST	₹
C.5b	MRP Post-GST	₹
C.6	Comparative per unit actual Price/Value of like Goods/Services charged by other supplier	Name GSTIN
C.6a	Pre-GST	₹
C.6b	Post-GST	₹

D.	**Details of reduction in Tax rate/ benefit of Input Tax Credit**			
D.1	**Particulars of Taxes on output Goods/ Services**	**Rate of Tax (%) [1]**	**Per Unit value for Tax (in ₹) [2]**	**Per unit amount of Tax (in ₹) [3 = (1*2)]**
D.2*	**Taxes - Pre GST/Earlier Rate**			
D.2a	Excise Duty			
D.2b	Value Added Tax (VAT)/Central Sales Tax (CST)			
D.2c	Service Tax			
D.2d	Luxury Tax			
D.2e	Others including Cesses (Specify)			
D.2f	Earlier GST Rate (Including compensation cess)			
D.3*	**Total Tax per unit [Total of D.2a to D.2e] or [D.2f]**			₹
D.4*	**Taxes - Post GST/Later Rate**			
D.4a	CGST			
D.4b	SGST/UTGST			
D.4c	IGST			
D.4d	Compensation Cess			
D.4e	Others including Cesses (Specify)			
D.5*	**Total Tax per unit [Total of D.4a to D.4e]**			₹
D.6*	**Post-GST reduction in amount of Tax per unit (D.3 - D.5)**			₹
D.7	**Benefit of Input Tax Credit** **Input Taxes/Duties Pre-GST per unit, credit of which was not available (out of the Taxes/Duties subsumed in GST) and Transitional Input Tax Credit, if any. Attach working sheets.**			₹
D.8	Difference (+/-) between Post-GST and Pre-GST actual price/value charged per unit [C.4 - C.3]			₹
D.9	Amount of benefit not passed on after adjusting difference between Post-GST and Pre-GST actual price/value [D.6 + D.7 + D.8]			₹
D.10	GST on amount of benefit not passed on [D.9 x Rate of GST (including compensation cess, if any)]			₹
D.11	**Post-GST per unit price/value to be reduced by [D.9+D.10]**			₹
D.12	Additional information, if any			

Note-1: Self-attested copies of all documentary evidences like proof of identity, invoice, Price List, detailed working sheet etc. are to be attached.

Note-2: Pre-GST includes earlier GST Rates **and** Post-GST includes later GST Rates after implementation of Goods & Services Tax.

Declaration:

I hereby declare that the information furnished above is true to the best of my knowledge and that I have exercised due diligence in submitting such information. I understand that providing incomplete or incorrect information in this application form will make the application invalid.

Date:

Place:

Signature of the Applicant

Instruction for filling Anti-Profiteering application form

The table below provides row-wise detailed instruction for filling up the application form. The fields marked with asterisk (*) are mandatory.

S. No. of Form	Field name	Instruction	
General Instruction			
1	Fill up the application form legibly in **BLOCK LETTERS** only.		
2	Terms used in application form:		
	GSTIN	Goods and Services Tax Identification Number	
	CGST	Central Goods and Services Tax	
	SGST	State Goods and Services Tax	
	UTGST	Union Territory Goods and Services Tax	
	IGST	Integrated Goods and Services Tax	
	HSN	Harmonized System Nomenclature	
	SAC	Services Accounting Code	
3	This application form is with reference to a single Good/Service. In case of application for multiple Goods/Services, please make separate application for each Good/Service.		
4	After admitting the application, applicant may be asked to furnish any additional details as deemed necessary.		
5	Application filled without attaching required documents/working sheets will not be treated as a valid application.		
6	Filled application from must be send to State level Screening Committee (in case issues is of local nature) or to Standing Committee.		
7	**Contact details of Central Standing Committee on Anti-profiteering:** 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi-110 001. Tel No.: 011-23741537 Fax. No.: 23741542, E-mail: anti-profiteering@gov.in **Contact details of State Screening Committee on Anti-profiteering:** Contact details of State Screening Committee on Anti-profiteering are available at URL: goo.gl/eYJXnK		
A	**General information about the Applicant**		
A.1*	Name	Enter name as recorded on proof of identity submitted with this application form.	
A.2*	Code of Applicant	01	Interested party+
		02	Commissioner
		03	Any other person
		+Interested Party includes suppliers or recipients of goods or services under this application.	
A.3	GST Registration No.	Enter the 15 digit alphanumeric GSTIN of the applicant. Eg. 07ABCPM1234R1ZF.	
A.7*	Proof of identity	Attach a copy of any one proof of identity listed below:	
		Code	**Proof of Identity**
		01	Aadhaar Card issued by the Unique Identification Authority of India
		02	Voter ID
		03	Permanent Account Number (PAN) card
		04	Driving Licence
		05	Passport
		06	Ration card having photograph of the applicant
		07	Any other proof of Identity (Specify)
B	**General information about the Supplier who has not passed on the benefit**		
B.1*	Name	Enter name of supplier as mentioned on the supporting documents like Invoice etc.	
B.2*	Code of Supplier	01	Manufacturer
		02	Service Provider
		03	Trader
		04	Others (Specify)
C	**Particulars of Goods/Services**		
C.1*	Description	Specify the nature of goods/services as mentioned in invoice/price list etc.	
C.2	HSN/SAC	Specify HSN/SAC of goods/services as mentioned in invoice/price list/GST rate list etc.	
C.3*	Actual Price/Value charged per unit Pre-GST	Provide Pre-GST actual price/value and Post-GST (current) actual price/value charged per unit of the goods/service (of the same quantity) after considering any discount/rebate given by the supplier.	
C.4*	Actual Price/Value charged per unit Post-GST		
C.5	If Goods are covered under MRP Provisions	Provide Pre-GST MRP and Post-GST (current) MRP of the goods printed on the pack of the goods of the same quantity.	
C.5a	MRP Pre-GST		
C.5b	MRP Post-GST		
C.6	Comparative per unit actual Price/Value of like Goods/Services charged by other supplier	Mention name and GSTIN of other supplier. Provide Pre-GST and Post-GST (current) actual price/value charged per unit of the like goods/service after considering any discount/rebate given by other supplier.	
C.6a	Pre-GST		
C.6b	Post-GST		

D	**Details of reduction in Tax rate/ benefit of Input Tax Credit**	
D.2*	Taxes - Pre GST/Earlier GST Rate	Specify the Rate of Pre-GST Indirect Taxes (Such as Excise Duty, Value Added Tax, Central Sales Tax, Luxury Tax, Service Tax etc.) or earlier Goods & Service Tax (Including compensation cess) applicable on the goods/services and the assessable/taxable/base amount per unit to the extent possible on which such rate of Indirect Taxes were applied in arriving at effective Pre-GST amount of Tax per unit or earlier GST (Including compensation cess) amount of Tax per unit.
D.4*	Taxes - Post GST/Later GST Rate	Specify the GST Rates viz. CGST, SGST/UTGST, IGST, Compensation Cess and other indirect taxes effective after change in Rates, if any by Central Government on recommendation of Goods & Services Tax Council after GST implementation applicable on the goods/services and the assessable/taxable/base amount per unit on which such rate of Indirect Taxes are applied in arriving effective Post-GST/later GST amount of Tax per unit.
D.6*	Post-GST reduction in amount of Tax per unit.	Specify the Post GST reduction in Tax per unit by deducting Post-GST tax amount per unit from Pre-GST tax amount per unit as calculated above.
D.7	Input Taxes/Duties Pre-GST per unit, credit of which was not available (out of the Taxes/Duties subsumed in GST). Attach working sheets.	Specify and attach working sheets for computation of the Input Taxes/Duties Pre-GST per unit, credit of which was not available to the supplier before implementation of GST (out of the Taxes/Duties subsumed in GST, Illustrative list is given below): a. Central Excise duty b. Duties of Excise (Medicinal and Toilet Preparations) c. Additional Duties of Excise (Goods of Special Importance) d. Additional Duties of Excise (Textiles and Textile Products) e. Additional Duties of Customs (commonly known as CVD) f. Special Additional Duty of Customs (SAD) g. Service Tax h. Central Surcharges and Cesses so far as they relate to supply of goods and services i. State VAT j. Central Sales Tax k. Luxury Tax l. Entry Tax (all forms) m. Entertainment and Amusement Tax (except when levied by the local bodies) n. Taxes on advertisements o. Purchase Tax p. Taxes on lotteries, betting and gambling q. State Surcharges and Cesses so far as they relate to supply of goods and services. Do not include details of Taxes/Duties, credit of which was available prior to GST and provide information only in respect of Input Taxes/Duties, credit of which was not available to the supplier before implementation of GST. Also specify Transitional Input Tax Credit availed in terms of Section 140(3) of CGST Act, 2017 read with Rule 117 of CGST Rules, 2017 which is not passed on to the recipient.
D.8	Difference (+/-) between Post-GST and Pre-GST actual price/value charged per unit	Specify the change in actual price/value charged per unit by deducting Actual price/value charged per unit Pre-GST (C.3) from Actual price/value charged per unit Post-GST (C.4).
D.9	Amount of benefit not passed on after adjusting difference between Post-GST and Pre-GST actual price/value	Specify the total amount of benefit not passed on by adding Post-GST reduction in amount of Tax per unit (D.6) + Post-GST benefit of Input Tax Credit per unit on inputs (D.7) + Difference (+/-) between Post-GST and Pre-GST actual price/value charged per unit (D.8).
D.10	GST on amount of benefit not passed on	Specify the 'GST on amount of benefit not passed on' by multiplying amount of benefit not passed on as calculated in D.9 and total GST rate (in percentage) calculated in D.5.
D.11	Post-GST per unit price/value to be reduced by	Specify the Post-GST per unit price/value to be reduced from actual price/value charged per unit Post-GST by adding D.9 & D.10 as calculated above.