INTERNATIONAL JOURNAL FOR LEGAL RESEARCH AND ANALYSIS

Open Access, Refereed Journal Multi Disciplinary
Peer Reviewed

www.ijlra.com

ISSN: 2582-6433

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ISSN: 2582-6433

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ISSN: 2582-6433

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ISSN: 2582-6433

ANTI-PROFITEERING MEASURES UNDER THE GOODS AND SERVICES TAX REGIME: A LEGAL CRITIQUE

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ABSTRACT

With the goal of establishing a single indirect tax system, removing the cascading effects of taxes, and guaranteeing that tax advantages are transferred to consumers, the Goods and Services Tax (GST) was implemented in India. Section 171 of the Central Goods and Services Tax Act, 2017 (CGST Act) included anti-profiteering provisions to accomplish this goal. According to these laws, any tax rate reduction or input tax credit benefit must be transferred to the customer in the form of a corresponding price decrease. However, anti-profiteering policies have drawn a lot of criticism since they were first implemented due to their ambiguity, lack of logic, excessive delegation, and possible constitutional violations.

INTRODUCTION

The Goods and Services Tax (GST) marks one of the most significant fiscal reforms in the history of India's indirect taxation system. Implemented with the purpose of creating a unified national market, GST sought to consolidate several central and state levies, prevent cascading effects of taxation, and enhance ease of doing business. By permitting seamless movement of input tax credit across the supply chain, the GST regime was supposed to reduce the overall tax burden on goods and services, ultimately benefiting consumers through lower pricing. However, worries that these gains might not be fully passed on to end consumers led to the introduction of anti-profiteering rules under the GST framework. Anti-profiteering provisions were established by Section 171 of the Central Goods and Services Tax Act, 2017, dictating that any reduction in tax rates or benefit of input tax credit must be passed on to beneficiaries by form of corresponding reduction in pricing. The basic objective of the regulation is anchored in consumer protection and prevention of undue enrichment by suppliers during the transition to the GST regime. The legislature believed that the transition to a value-added tax system would result in lower tax incidence; as a result, any preservation of these benefits by enterprises would undermine the GST's core goals.

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CONCEPT AND LEGISLATIVE FRAMEWORK OF ANTI-PROFITEERING UNDER GST

Under the Goods and Services Tax regime, anti-profiteering is based on the idea that tax policies meant to lower the tax burden should eventually benefit the final consumer. GST, as a comprehensive indirect tax reform, was adopted with the assumption that the elimination of cascading taxes and the availability of seamless input tax credit would reduce the cost of goods and services. Therefore, anti-profiteering laws were designed as a safeguard to stop suppliers from unfairly profiting themselves by keeping the advantages of the new tax system. Conceptually, anti-profiteering is based on the idea of unjust enrichment, which is acknowledged in tax law as a way to stop taxpayers from keeping advantages that belong to someone else. This idea is expanded under GST to include pricing practices in addition to refund procedures, requiring companies to pass on tax advantages to customers. However, because it aims to control private pricing decisions rather than solely stop illegal withholding of tax returns, this extension marks a substantial divergence from conventional applications of unjust enrichment. The legislative manifestation of this concept is found in Section 171 of the Central Goods and Services Tax Act, 2017. Section 171(1) specifies that any reduction in the rate of tax on any supply of goods or services, or the advantage of input tax credit, shall be passed on to the recipient by way of proportionate reduction in pricing. The Central Government may establish an authority to determine whether the benefits have been so transferred under Section 171(2). However, important terms like "profiteering" and "commensurate reduction" are not defined in the clause, leaving their interpretation up to administrative judgement. The applicability of Section 171 has been significantly impacted by the lack of legislative definitions. By failing to specify an objective or formula-based technique, the legislature has essentially transferred the duty of evaluating profiteering to executive authorities. This has led to a variety of methods for calculating benefits and comparing prices, many of which are predicated on conjecture rather than well-defined economic concepts. Thus, there is uncertainty about the extent of suppliers' compliance duties due to the provision's broad and ambiguous wording. To operationalise Section 171, the Central Government adopted Rules 122 to 137 of the CGST Rules, 2017, which establish the institutional and procedural framework for enforcement. The National Anti-Profiteering Authority (NAA), the Standing Committee on Anti-Profiteering, State-level Screening Committees, and the Directorate General of Anti-Profiteering (DGAP) are all established under these regulations. The NAA makes decisions based on the DGAP's authority to carry out in-depth investigations, request

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records, and calculate the level of accused profiteering. The Rules do not address the underlying flaw of legislative ambiguity, even though they offer a procedural framework. Notably, Rule 126 gives the NAA the authority to decide on the process and technique for determining whether benefits have been passed on. This transfer of a basic legislative responsibility specifically, the determination of standards for compliance has been a major subject of criticism. By permitting the adjudicatory body to impose its own methodology, the Rules weaken the notion of legal certainty, which is crucial in taxation statutes. Furthermore, the statutory framework does not provide any limitation period for beginning anti-profiteering procedures, nor does it stipulate the duration for which price comparisons may be made. As a result, pricing decisions are subject to ongoing scrutiny and examination. The established premise that fiscal statutes should give taxpayers predictability and finality is at odds with such an approach.[1]

NATURE OF ANTI-PROFITEERING UNDER THE GST REGIME

The anti-profiteering rules under the Goods and Services Tax regime possess a special legal character that differentiates them from conventional tax enforcement procedures. Anti-profiteering adds a regulatory element that directly impedes market-based pricing decisions, even though GST is essentially a fiscal law intended to assess and collect indirect taxes. This dual nature creates a great deal of doctrinal controversy about whether anti-profiteering is actually an indirect form of price control or just an additional tax compliance measure. At its core, anti-profiteering is premised on the assumption that the benefits arising from tax reform must necessarily translate into proportional price reductions. However, this assumption overlooks the multifactorial nature of price determination in a market economy. Prices are influenced by several variables including input costs, labour expenses, logistics, demand-supply dynamics, inflation, and competitive forces.[2]

[1] *Govind Saran Ganga Saran v. Comm'r of Sales Tax*, (1985) 155 I.T.R. 144, 150 (S.C.) (India) (holding that certainty and predictability are essential attributes of a valid tax law); *CIT v. Vatika Township (P) Ltd.*, (2015) 1 S.C.C. 1, 24–26 (India) (emphasizing legal certainty, fairness, and the impermissibility of open-ended fiscal liability); *State of Punjab v. Bhatinda Dist. Coop. Milk Producers Union Ltd.*, (2007) 11 S.C.C. 363, 370 (India) (recognizing that absence of limitation periods in fiscal statutes undermines finality and legal certainty); Abhishek Rastogi & Shubham Agrawal, *Anti-Profiteering under GST: A Critique of Discretion, Retrospectivity and Legal Uncertainty*, 31 NAT'L L. SCH. INDIA REV. 145, 158–60 (2019).

[2] OECD, *Tax Policy Reforms 2018: OECD and Selected Partner Economies* 45–47 (2018) (noting that tax changes do not automatically translate into proportional price changes due to cost structures and market dynamics); Richard A. Musgrave & Peggy B. Musgrave, *Public Finance in Theory and Practice* 426–28 (5th ed. 1989) (explaining tax incidence and the multifactorial determinants of prices); Jean Tirole, *The Theory of Industrial Organization* 65–68 (1988) (demonstrating the role of market structure, demand elasticity, and competition in price formation); Australian Competition & Consumer Comm'n, *GST and the Retail Sector* 3–5 (2000) (observing that pass-through of tax benefits varies depending on input costs, inflation, and competitive conditions).

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The anti-profiteering mechanism adopts a limited and false perspective of pricing behaviour by isolating tax reduction or input tax credit as the determinative factor. This conceptual restriction drastically alters the provision's character, turning it from a facilitative tax policy into a prescriptive regulatory tool. Anti-profiteering under GST functions in a quasi-penal manner from a legal perspective. Beyond corrective instructions, non-compliance can result in punitive actions such as the revocation of GST registration, the imposition of penalties, and the recovery of allegedly profiteered amounts with interest. These sanctions are often related with regulatory or penal statutes rather than fiscal legislation. Such coercive methods, particularly in the lack of explicit statutory criteria, raise questions about proportionality and fairness and underscore the regulatory nature of anti-profiteering. The general applicability of anti-profiteering is another characteristic that makes it unique. Unlike traditional price control regulations, which are often restricted to vital commodities or sectors characterised by market failure, anti-profiteering applies universally across all goods and services, irrespective of the degree of competition or elasticity of demand. The economic reality that competitive markets inherently deter profiting through price changes motivated by consumer choice is ignored by this broad interpretation. Therefore, anti-profiteering under GST expands its regulatory reach beyond requirements by taking on a preventive function even in industries where market forces are adequate to control pricing. The retrospective operational impact of anti-profiteering further complicates its essence. Pre-GST and post-GST pricing or prices across various tax rate adjustments are frequently compared in investigations, with little attention paid to intervening economic issues. This retroactive analysis successfully exposes previous price choices to current scrutiny based on changing criteria. The principle of legal certainty, which requires taxpayers to be able to anticipate the legal ramifications of their acts at the time they are undertaken, is in tension with such an approach. In fiscal jurisprudence, retrospective obligations are often treated with care, particularly when they result in punitive repercussions. Additionally, anti-profiteering exhibits characteristics of administrative discretion-driven regulation. The determination of whether profiteering has occurred is heavily dependent on methodologies devised by investigative authorities on a case-by-case basis. This discretionary framework significantly influences the nature of anti-profiteering, making it susceptible to subjective interpretation and inconsistent application. The absence of uniform standards undermines the predictability expected of taxation laws and enhances the perception of anti-profiteering as an intrusive regulatory measure rather than a neutral fiscal safeguard.[3]

[3] *Kunnathat Thatehunni Moopil Nair v. State of Kerala*, A.I.R. 1961 S.C. 552, 556 (India) (holding that unguided discretion in fiscal statutes violates principles of equality and legal certainty); *Shayara Bano v. Union of India*,

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INSTITUTIONAL MECHANISM FOR ENFORCEMENT OF ANTI-PROFITEERING UNDER GST

The implementation of anti-profiteering laws under the GST regime relies on a multi-tiered institutional structure, which was particularly intended to operationalise the mandate of Section 171 of the Central Goods and Services Tax Act, 2017. This institutional system principally comprises the National Anti-Profiteering Authority (NAA), the Directorate General of Anti-Profiteering (DGAP), and supporting State-level Screening Committees and Standing Committees. Despite its complex structure, the framework has been criticised for its excessive discretion, procedural opacity, and difficulties in preserving consistency between instances.

1. National Anti-Profiteering Authority (NAA)

   The NAA is the highest quasi-judicial entity in charge of resolving complaints and figuring out if recipients have benefited from lower GST rates or input tax credits. The Authority, which was established by the Central Government in accordance with Rule 122 of the CGST Rules, 2017, consists of a chairperson and technical members who are usually chosen from tax administration and other pertinent fields of competence. The NAA's key functions include:

   - Reviewing complaints that have been referred by DGAP reports or Screening Committees.
   - If the advantages have not been transferred, ordering a corresponding price reduction.
   - Overseeing the collection of supplier interest and profiteered amounts.
   - Imposing penalties for non-compliance and, in severe situations, cancelling GST registration.

   The NAA is uniquely positioned as a hybrid authority with traits of both a regulatory and judicial body because it has both enforcement and adjudicatory capabilities. While the introduction of such authorities enables for fast enforcement, it also presents the potential of subjective decision-making, particularly in the lack of a clear statutory process for evaluating profiteering.

(2017) 9 S.C.C. 1, 101–03 (India) (recognizing arbitrariness as a ground for invalidating legislation and administrative action under Article 14); *State of Punjab v. Bhatinda Dist. Coop. Milk Producers Union Ltd.*, (2007) 11 S.C.C. 363, 370 (India) (emphasizing predictability and finality in tax administration); Abhishek Rastogi, *Anti-Profiteering under GST: Discretion, Arbitrariness and the Limits of Fiscal Regulation*, 30 NAT'L L. SCH. INDIA REV. 173, 182–85 (2018).

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2. Directorate General of Anti-Profiteering (DGAP)

   The anti-profiteering regime's investigative branch is the DGAP. It is in charge of conducting investigations, obtaining proof, and calculating the purported profiteered amount under the direction of a Director General. Its functions include:

   - Requesting documents and records from vendors.
   - Conducting audits and field inspections to examine pricing patterns.
   - Writing thorough investigative reports to submit to the NAA.

   The DGAP's examinations are generally retrospective, comparing prices before and after-tax rate decreases or ITC availability. This method has been criticised for failing to sufficiently account for intervening economic factors, such as shifts in input costs, operating expenses, and market dynamics, even if it permits thorough research. As a result, although though the DGAP's approach is thorough, it is primarily subjective and may differ from case to case, which could result in inconsistent enforcement.

3. State-Level Screening Committees and Standing Committees

   To ensure preliminary scrutiny and control the flood of complaints, the CGST Rules call for the creation of Screening Committees at the state level. These committees:

   - Before sending complaints to the DGAP, verify their legitimacy.
   - Ensure that only prima facie cases go to detailed investigation.

   Additionally, the Standing Committee on Anti-Profiteering operates as an advisory body to the NAA, giving technical information, examining DGAP reports, and suggesting remedial actions. Together, these panels strive to expedite the enforcement process, prevent frivolous complaints, and ensure procedural efficiency.

4. Significance and Implications

   The institutional architecture reflects a strong policy commitment to consumer protection, trying to guarantee that the advantages of tax reform are not seized by suppliers. At the same time, the structure highlights the problems of translating a broad legislative purpose into enforceable administrative action. By merging investigative, consultative, and adjudicatory functions, the framework aims to combine efficiency and oversight. However, the conflict between business liberty and consumer welfare is highlighted by the lack of statutory clarity and the possibility of discretionary exploitation.

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COMPARATIVE ANALYSIS WITH INTERNATIONAL GST/VAT REGIMES

India's anti-profiteering mechanism under the GST regime distinguishes out globally as a novel and interventionist approach to consumer protection. The framework, which is codified in Section 171 of the CGST Act, 2017, requires a corresponding decrease in pricing if GST rates are reduced or suppliers benefit from input tax credits. The National Anti-Profiteering Authority, which is backed by the Directorate General of Anti-Profiteering, is a quasi-judicial body that handles enforcement. Its powers cover all goods and services and include coercive remedies like recovery with interest and penalties as well as retrospective scrutiny. India's extensive and stringent regulations set it apart from the majority of other foreign VAT or GST systems, which mainly lack direct price pass-through monitoring. On the other hand, nations like Australia and New Zealand apply the GST in a market-neutral manner. Businesses are not required by law to pass on tax gains to customers through price reductions under Australia's GST framework, which was implemented in 2000. The Australian Competition and Consumer Commission, which only steps in when unfair trade practices, deceptive behaviour, or abuse of market power occur, oversees pricing decisions and protects consumer interests indirectly through competition law. In a similar vein, New Zealand's GST structure permits companies to keep input tax credit benefits or gains from rate changes without having to make price adjustments; instead, it relies on the Fair-Trading Act to deal with misleading or deceptive pricing practices. A similar concept underpins the VAT system of the European Union. Although VAT rates are set at the member-state level, businesses are not legally required to lower consumer prices in response to changes in VAT rates. Pricing autonomy is respected, and regulatory action is limited to competition law enforcement, particularly in cases involving abuse of dominant position or anti-competitive behaviour. Consumer protection in the EU thus operates through post-facto remedies rather than pre-emptive price control, ensuring flexibility and predictability for market participants. The Indian model offers certain advantages when viewed against these international practices.[4] Public trust in the tax reform is strengthened by immediately requiring the pass-through of tax advantages, which offers clear and immediate

[4] Council Directive 2006/112/EC on the Common System of Value Added Tax arts. 1, 73, 96–98, 2006 O.J. (L 347) 1 (EU) (regulating VAT incidence without mandating price pass-through); Case C-95/14, *Commission v. Italy*, 2015 E.C.R. I-0000, ¶¶ 38–41 (affirming that VAT law does not regulate consumer pricing decisions); European Comm'n, *Guidance on the Implementation/Application of Directive 2005/29/EC on Unfair Commercial Practices* 6–8 (2016) (emphasizing ex post remedies against misleading or unfair pricing rather than pre-emptive price control); GST Council, *Frequently Asked Questions on Anti-Profiteering* ¶¶ 1–3 (2018) (India) (stating that India's anti-profiteering framework was introduced to ensure direct consumer benefit and prevent inflationary effects during GST transition).

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consumer protection and helps allay inflationary worries during the initial implementation of GST. By directly requiring suppliers to convert tax savings into advantages for customers, the framework also creates explicit responsibility. However, these advantages come at a substantial expense. The regime is administratively difficult, involving sophisticated pricing research, considerable data collecting, and extended investigations, unlike the simpler competition-law-based approaches pursued globally. Rigid price mandates fail to take into account changing market conditions including increased material costs, supply chain interruptions, and competitive pressures, while the discretionary and retroactive character of enforcement creates legal uncertainty and raises concerns about arbitrariness.

International experience demonstrates that market-led consumer protection methods offer greater flexibility, economic efficiency, and regulatory predictability. Jurisdictions like Australia, New Zealand, and the EU accomplish consumer welfare goals without using direct price regulation by letting competition shape pricing and only getting involved when abuse or fraud occurs. India's anti-profiteering laws seem particularly protective but also particularly onerous in this comparative setting, underscoring the need for a calibrated strategy that strikes a balance between market autonomy and consumer interests and more closely adheres to internationally recognised VAT and competition law principles.

CRITICAL ANALYSIS AND LEGAL CHALLENGES

Despite being designed to ensure that tax gains are passed on to consumers, the GST regime's anti-profiteering structure has drawn persistent legal, economic, and policy criticism. Its hybrid form, which straddles pricing regulation, consumer protection, and taxation, has led to conceptual misunderstanding about its actual nature and intent. This lack of clarity has translated into discretionary and often inconsistent enforcement, producing uncertainty for businesses and increasing questions about doctrinal coherence. The framework directly influences price decisions without explicitly placing itself inside an existing regulatory paradigm, in contrast to traditional tax compliance methods or market-based consumer protection regulations. The regime's broad application to all goods and services, regardless of market structure or levels of competition, is a significant structural flaw. By generally demanding price reductions, the law ignores the disciplining effect of competitive markets and fails to account for sector-specific cost trends. This strategy may unfairly penalise companies that retain tax benefits to offset justifiable cost increases, supply chain changes, or operational inefficiencies. It also runs the risk of overregulating areas where prices are already determined

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by market forces. Such rigidity contrasts from worldwide VAT policies, which generally rely on competition law and consumer protection regulations rather than direct pricing controls. Procedural and methodological inadequacies further complicate these concerns. Neither Section 171 of the CGST Act nor the related rules define a determinate mechanism for calculating "commensurate reduction," leaving the computation completely to the discretion of the Directorate General of Anti-Profiteering. Businesses are unable to estimate compliance responsibilities with any degree of confidence because these calculations are frequently case-specific and retrospective. Businesses are exposed to uncertain liability and legal certainty is compromised by the lack of clear standards and consistent formulas.

From a procedural standpoint, the regime has been criticized for violating principles of natural justice. Limited disclosure of the assumptions, data, and methodology used in determining profiteering restricts the affected party's ability to meaningfully contest the findings. Retrospective scrutiny of pricing decisions made in good faith further exacerbates fairness concerns, as businesses are effectively judged by standards that were neither clear nor foreseeable at the time of the transaction.[5] The extensive adjudicatory and enforcement powers placed in the National Anti-Profiteering Authority, coupled with the lack of codified norms, heighten the likelihood of arbitrariness and uneven outcomes. These procedural weaknesses translate into major constitutional challenges, particularly under Articles 14 and 19(1)(g) of the Constitution. Concerns about arbitrariness and disproportionality are raised by the authorities' broad discretion and the consistent execution of the regulations, regardless of market conditions, which violates the idea of equality before the law. Furthermore, the ability to conduct business and maintain commercial autonomy are hampered by direct pricing demands. According to well-established constitutional doctrine, the transfer of legislative authority to administrative agencies without explicit guiding principles or defined procedures may also be contested as undue delegation. Furthermore, the imposition of retrospective liability creates an environment that is conducive to judicial review because it goes against the concepts of legal clarity and fairness. The anti-profiteering regime has equally important practical and economic ramifications. Extensive audits of past price data, intricate economic research, and drawn-out

[5] *Dharampal Satyapal Ltd. v. Deputy Comm'r of Cent. Excise*, (2015) 8 S.C.C. 519, 531–33 (India) (affirming that disclosure of material relied upon is an essential component of natural justice); *Andaman Timber Indus. v. Comm'r of Cent. Excise*, (2015) 14 S.C.C. 767, 772 (India) (holding that denial of access to relied-upon material vitiates adjudication); *CIT v. Vatika Township (P) Ltd.*, (2015) 1 S.C.C. 1, 24–26 (India) (emphasizing that retrospective fiscal measures offend fairness and legal certainty unless clearly justified); *Schindler India (P) Ltd. v. Union of India*, 2020 SCC OnLine Del 1782, ¶¶ 56–60 (India) (highlighting natural justice concerns in anti-profiteering proceedings, including lack of transparency in methodology).

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proceedings are all necessary for investigations, which place a significant administrative burden on authorities and enterprises alike. Delays and computation errors are more likely when enforcement agencies lack specialised economic knowledge and have limited resources.

CONCLUSION

In summary, Section 171 of the CGST Act's anti-profiteering measures constitute a bold and unique regulatory intervention meant to guarantee that the advantages of tax reforms are transferred to consumers. Although the goal of consumer protection is normatively sound, there are serious conceptual, procedural, and constitutional flaws in the anti-profiteering mechanism's design and execution. The hybrid form of the rules generates doubt regarding their regulatory character, while the absence of a clear computational technique and the vast discretionary powers given in enforcement authorities raise major problems of arbitrariness and violation of natural justice. Retrospective assessment of pricing choices further undermines legal certainty and justice, subjecting the framework to sustained constitutional challenge under Articles 14 and 19(1)(g). From an economic standpoint, direct pricing intervention runs the danger of inhibiting innovation, imposing excessive compliance requirements, and distorting market behaviour, especially in competitive industries. Judicial scrutiny and international practice both stress the need for transparency, proportionality, and market-oriented approaches to consumer protection. Consequently, while anti-profiteering may have served a transitional role during the initial phase of GST implementation, its long-term viability remains questionable in the absence of structural clarity, procedural rigour, and alignment with established principles of economic regulation and constitutional governance.