

**BEFORE THE NATIONAL ANTI-PROFITEERING AUTHORITY**  
**UNDER THE CENTRAL GOODS & SERVICES TAX ACT, 2017**

Case No. : 23/2022  
Date of Institution : 30.03.2022  
Date of Order : 17.06.2022

**In the matter of:**

1. Smt. Naina Rani, T4/1204, Takshila Heights, Sector-37C, Opp. Sector-10, Near Basai Chowk, Gurgaon- 122001.
2. Director General of Anti-Profiteering, Central Board of Indirect Taxes & Customs, 2<sup>nd</sup> Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi- 110001.

**Applicants**

Versus

1. M/s Pivotal Infrastructure Pvt. Ltd., 309, 3rd Floor, JMD Pacific Square, Sector-15, Part-II, Gurgaon- 122001.

**Respondent**

Quorum:-

1. Sh. Amand Shah, Chairman & Technical Member
2. Sh. Pramod Kumar Singh, Technical Member
3. Sh. Hitesh Shah, Technical Member

Present:-

1. None for the Applicants
2. None for the Respondent.

**ORDER**

1. The instant Report dated 30.03.2021 had been furnished by the Applicant No. 2, under Rule 133 (4) of the Central Goods & Services Tax (CGST) Rules, 2017 (**Rules**) in response to the National Anti-Profiteering Authority's ( **Authority**) IO No. 14/2020 dated 19.03.2020 which was passed to refer back to the Directorate General of Anti-Profiteering (**DGAP**) Report dated 16.09.2019.

2. Vide the Report dated 30.03.2021 the DGAP has made following submissions:-

- I. The Applicant No. 1 vide her application dated 30.11.2018 filed before the Standing Committee on Anti-profiteering under Rule 128 of the CGST Rules, 2017, had alleged profiteering by the Respondent in respect of purchase of Flat in the "Ridhi Siddhi" project of the Respondent situated at Sector-99, Gurgaon.
- II. Vide Authority's IO No. 14/2020 dated 19.03.2020, the DGAP Report dated 16.09.2019 was referred back to the DGAP to further investigate the case for the period upto 29.02.2020 or till the date of Occupancy Certificate (OC), whichever was earlier.
- III. A letter dated 11.05.2020 was issued to the Respondent to submit the documents required for investigation. As complete documents were not submitted by the Respondent even after repeated requests, Summons under Section 70 of the CGST Act, 2017 read with Rule 132 of the Rules were issued on 18.09.2020 to the Respondent to produce the relevant documents. In response to the Summons the Respondent submitted complete documents required for investigation only on 18.02.2021.
- IV. The DGAP has also stated that the period covered by the current investigation was from 01.07.2017 to 29.02.2020.
- V. The Respondent submitted his reply vide letter/e-mail dated 28.07.2020, 05.10.2020, 27.11.2020, 09.01.2021, 11.01.2021, 10.02.2021, 11.02.2021, 18.02.2021 which may be summarized as below :-
- Documents related to ITC register from July, 2017 to March, 2020, details of Service Tax, CENVAT credit, VAT credit for the period Apr 16 to Jun 17 and output GST and Input Tax Credit (ITC) of GST for the period July, 2017 to February, 2020, Updated list of home buyers for the period from July, 2017 to February, 2020 and VAT Assessment Order for Assessment Year 2016-17 and 2017-18 were submitted.
  - He also submitted that he had been assessed under Normal Taxation Scheme and not under the Composition Scheme, therefore, he was eligible to avail the benefit of ITC of VAT. Also, he had collected VAT from the customers under the normal taxation scheme.
- VI. The Point wise reply of the DGAP on issues raised by the Authority vide IO No.14/2020 dated 19.03.2020 was as follows:-
- Whether the Respondent was eligible to claim ITC on the VAT, which he had paid during the period 2016-17 to June-2017 as per the provisions of HVAT Act, 2003:
- DGAP Reply:** The Respondent had submitted VAT Returns and VAT Assessment Order for the Assessment Year 2016-17 and 2017-18 (April-2017 to June-2017), wherein the ITC on the purchase of Input was allowed to the tune of Rs. 2,14,55,660/- and Rs. 32,89,447/- respectively.

The Assessing Authority had allowed ITC of the VAT paid on purchase of inputs @5%, 5.25% and 13.125%. Thus, it appears that the Respondent was eligible to claim ITC of the VAT paid on purchase of Inputs as the same was reflected in VAT returns and had also been allowed in the Assessment Order.

(ii) Whether the Respondent was availing benefit of Composition Scheme under HVAT, 2003 or not:

**DGAP Reply:** As per the VAT returns and Assessment Order submitted by the Respondent, it was observed that the Respondent was not availing benefit of Composition Scheme under HVAT, 2003.

(iii) Whether the Respondent was eligible to charge VAT from the flat and shop buyers under Haryana Affordable Housing Policy, 2013:

**DGAP Reply:** Service of construction of affordable housing provided by the Respondent, was exempted from Service Tax w.e.f. 01.03.2016 vide Notification No. 25/2012-ST dated 20.06.2012, as amended by Notification No. 9/2016-ST dated 01.03.2016. However, there was no such exemption Notification issued under HVAT, 2003. Further, the credit of inputs in VAT scheme also was only allowed when the output sale / service was taxable (until and unless specifically restricted). Therefore, the Respondent was eligible to charge VAT from the flat and shop buyers under Haryana Affordable Housing Policy, 2013.

(iv) Whether the builder had collected VAT from the home buyers or not:

**DGAP Reply:** The Respondent had submitted he had been assessed under the Normal Taxation Scheme and thus, had collected VAT from the customers under the normal taxation scheme.

(v) Whether the credit of VAT claimed by the Respondent was in accordance with the provisions of Section 42 of the HVAT, 2003:

**DGAP Reply:** Section 42 of the HVAT, 2003 was applicable in those instances where sub-contractor was appointed to execute a work. In the instant case, the Respondent had not given any evidence of appointment of sub-contractor nor was it reflected in the Assessment Order. Therefore, the provisions of Section 42 of HVAT were not attracted in the present case.

(vi) Whether the ITC claimed by the Respondent during pre-GST period had been allowed by the appropriate Assessing Authority as specified in HVAT, 2003:

**DGAP Reply:** The ITC had been allowed by the Assessing Authority, as specified in HVAT, 2003

(vii) Acknowledgement/ statements of at least 20% shop and home buyers was to be verified and DGAP to certify the receipt of benefit of ITC:

**DGAP Reply:** The Respondent had not provided the detail / emails of the shop owners therefore the benefit of passing of CENVAT in the case of shop owners could not be verified. As regards the 992 units of the residential complex, email ids of 754 home buyers were provided by the Respondent. All the 754 home buyers were requested vide emails to confirm the receipt of benefit.

VII. Before the GST was introduced, as the service of construction of affordable housing provided by the Respondent, was exempted from Service Tax w.e.f. 01.03.2016 vide Notification No. 25/2012-ST dated 20.06.2012, as amended by Notification No. 9/2016-ST dated 01.03.2016, the Respondent was not eligible to avail CENVAT credit of Central Excise Duty paid on the inputs or Service Tax paid on the input services, as per the CENVAT Credit Rules, 2004, which were in force at the material time. However, the Respondent was eligible to avail credit of Service Tax paid on the input services (CENVAT credit of Central Excise Duty was not available) in respect of the commercial shops sold by him. The Respondent was also eligible to avail ITC of VAT paid on the inputs. Further, post-GST, the Respondent could avail ITC of GST paid on all the inputs and input services. It was noted from the data submitted by the Respondent during current investigation as well as previous investigation, that the CENVAT of Service Tax Paid on Input Services was Rs. 58,10,860/-, which was inadvertently taken as Rs. 72,73,736/- in the previous Investigation Report dated 16.09.2019. Therefore, the total CENVAT of Service Tax paid on input services, as submitted by the Respondent was Rs. 58,10,860/- only and the same had now been considered while computing of profiteering in present Investigation Report.

VIII. On verification of the VAT Returns and VAT Assessment Order for the Assessment Year 2016-17 and 2017-18 (April-2017 to June- 2017), it is found that the ITC on the purchase of input was allowed to the tune of Rs. 2,14,55,660/- and Rs. 32,89,447/- and that such credit pertains to four projects of the Respondent. From such consolidated credits, credit pertaining to the impugned project has been calculated by the DGAP. The details of Credit of VAT, Service Tax and GST pertaining to the Project "Riddhi Siddhi", turnover from the project "Riddhi Siddhi" and the ratio of ITC to turnover, during the pre-GST (April, 2016 to June, 2017) and post-GST (July, 2017 to February, 2020) periods, was as furnished in Table-A below:

**Table-'A'**

(Amount in Rs.)

Sr. No.	Particulars	Total (Pre-GST) April, 2016 to June, 2017	Taxable Turnover @ 12% GST (01.07.2017 to 24.01.2018) for flats & (01.07.2017 to 29.02.2020) for Commercial shops	Taxable Turnover @ 8% GST for flats (25.01.2018 to 29.02.2020)	Total (Post-GST)
1	CENVAT of Service Tax Paid on Input Services used for Commercial Shops (A)	58,10,860	-	-	-
2	Credit of VAT Paid on Purchase of Inputs (B)	43,75,985	-	-	-
3	Total CENVAT/ Credit of VAT Available (C)= (A+B)	1,01,86,845	-	-	-
4	Input Tax Credit of GST Availed (D)	-			4,08,84,092
5	Turnover for Residential Flats as per Home Buyers List (E)	46,52,28,900	21,91,69,550	53,31,20,400	75,22,89,950
6	Turnover for Commercial Shops as per Buyers List (F)	8,55,89,765	6,34,64,498		6,34,64,498.00
7	Total Turnover (G)= (E)+(F)	55,08,18,665	28,26,34,048	53,31,20,400	81,57,54,448
8	Total Saleable Carpet Area (Excluding Balcony Area*) (in SQF) (H)	4,86,338	4,53,088 (Residential)	33,250 (Commercial)	4,86,338
9	Total Sold Carpet Area (Excluding Balcony Area) (in SQF) relevant to turnover (I)	4,33,127	4,39,416 (Residential)	17,450 (Commercial)	4,56,866
10	Relevant ITC [(J)= (C)*(I)/(H)] or [(J)= (D)*(I)/(H)]	90,72,286			3,84,06,523
	Ratio of ITC Post-GST [(K)=(J)/(G)]	1.65%			4.71%

IX. The ITC as a percentage of the turnover that was available to the Respondent during the pre-GST period (April, 2016 to June, 2017) was 1.65% and during the post-GST period (July, 2017 to February, 2020), it was 4.71%. This implies that the Respondent had benefited from additional ITC to the tune of 3.06% [4.71% (-) 1.65%] of the turnover.

X. The Central Government, on the recommendation of the GST Council, had levied 18% GST (effective rate was 12% in view of 1/3rd abatement for land value) on construction service, vide Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017. The effective GST rate on construction service in respect of affordable and low-cost houses upto a carpet area of 60 square metres per house was further reduced from 12% to 8%, vide Notification No. 1/2018-Central Tax (Rate) dated 25.01.2018. In view of the change in the GST rate after 01.07.2017, the issue of profiteering had been examined in two parts, i.e., by comparing the applicable tax rate and ITC available in the pre-GST period (April, 2016 to June, 2017) when only VAT@ 4.50% was payable for Residential flats and Commercial shops and Service Tax @ 4.50% on Commercial Shops only with (1) the post-GST period from 01.07.2017 to 24.01.2018, when the effective GST rate was 12% for both residential flats and commercial shops and (2) with the GST period from 25.01.2018 to February, 2020, when the effective GST rate was 12% for

commercial shops and 8% for low cost residential flats. Accordingly, on the basis of the figures contained in Table- 'A' above, the comparative figures of the ratio of ITC availed/available to the turnover in the pre-GST and post-GST periods as well as the turnover, the recalibrated base price and the excess realization (profiteering) during the post-GST period, was tabulated in Table-B:-

**Table-'B'**

(Amount in Rs.)

Sr. No.	Particulars	A	Post- GST Period			
			01.07.2017 to 29.02.2020 (Shops)	01.07.2017 to 24.01.2018 (Flats)	25.01.2018 to 29.02.2020 (Flats)	Total
1	Period	A	01.07.2017 to 29.02.2020 (Shops)	01.07.2017 to 24.01.2018 (Flats)	25.01.2018 to 29.02.2020 (Flats)	Total
2	Output GST rate (%)	B	12	12	8	
3	Ratio of CENVAT credit/ ITC to Total Turnover as per table - 'B' above (%)	C	4.71%	4.71%	4.71%	4.71%
4	Increase in ITC availed post-GST (%)	D= 4.71% less 1.65%	3.06%	3.06%	3.06%	3.06%
5	Analysis of Increase in input tax credit:					
6	Base Price raised during July, 2017 to February, 2020 (Rs.)	E	6,34,64,498	21,91,69,550	53,31,20,400	81,57,54,448
7	GST raised over Base Price (Rs.)	F= E*B	76,15,740	2,63,00,346	4,26,49,632	7,65,65,718
8	Total Demand raised	G=E+F	7,10,80,238	24,54,69,896	57,57,70,032	89,23,20,166
9	Recalibrated Base Price	H= E*(1-D) or 96.94% of E	6,15,22,484	21,24,62,962	51,68,06,916	79,07,92,362
10	GST @12% or 8%	I = H* B	73,82,698	2,54,95,555	4,13,44,553	7,42,22,807
11	Commensurate demand price	J = H+I	6,89,05,182	23,79,58,517	55,81,51,469	86,50,15,169
12	Excess Collection of Demand or Profiteering Amount	K= G-J	<b>21,75,055</b>	<b>75,11,379</b>	<b>1,76,18,563</b>	<b>2,73,04,997</b>

XI. The additional ITC of 3.06% of the turnover should have resulted in the commensurate reduction in the base price as well as cum-tax price. Therefore, in terms of Section 171 of the CGST Act, 2017, the benefit of such additional ITC was required to be passed on to the recipients.

XII. The total benefit of ITC that the Respondent needs to pass on during the period 01.07.2017 to 29.02.2020 in respect of both residential flats as well as commercial shops, comes to Rs. 2,73,04,997/- (Rupees Two Crore Seventy Three Lakh Four Thousand Nine Hundred and Ninety Seven only) which includes GST (@ 12% or 8%) on the base amount of Rs. 2,49,62,085/- (as detailed in table above)

XIII. The Respondent has claimed that he has passed on the benefit of Rs. 1,10,51,657/- to the home buyers and Rs. 18,65,850/- to the shop buyers. A summary of category-wise ITC benefit required to be passed on and the benefit claimed to had been passed on by the Respondent, was furnished in Table-'C':-

**Table-'C'**

(Amount in Rs.)

Sr. No.	Category of Customers	No. of Units	Area (in Sqf)	Demands raised/ Advance received Post GST	Profiteering Amt.	Benefit claimed to be Passed on by the Respondent	Difference	Remark
A	B	C	D	E	F	G	H=F-G	I
1	Residential Buyers	980	4,47,646	75,22,89,950	2,51,29,942	1,10,51,657	1,40,78,285	Benefit claimed to pass on was to be verified
2	Commercial Shop Buyers	121	27,426	6,34,64,498	21,75,055	18,65,850	3,09,205	Benefit claimed to pass on was to be verified
	Grand Total (C)=(A)+(B)	1,101	4,75,072	81,57,54,448	2,73,04,997	1,29,17,507	1,43,87,490	

XIV. The Respondent vide reply dated 09.01.2021 submitted the email addresses of 754 home buyers only. Emails dated 13.01.2021 were sent to these 754 home buyers. In response to these emails, 164 home buyers responded. Out of 164 home buyers who had responded, 45 home buyers responded positively, and 119 home buyers had denied the receipt of any benefit.

XV. It was also mentioned by the DGAP that the computation of profiteering was with respect to 962 home buyers and 77 commercial shop buyers only, as per the details mentioned in Table-'E':

**Table-E**

S. No.	Particulars	Total no. of units	Units booked	Units against which demand raised from 01.07.2017 to 29.02.2020	Units against which no demand raised from 01.07.2017 to 29.02.2020
A	B	C	D	E	F
1	Residential flats	992	980	962	18
2	Commercial shops	130	121	77	44
	<b>Total</b>	<b>1122</b>	<b>1101</b>	<b>1039</b>	<b>62</b>

Therefore, if the ITC in respect of these 62 units (i.e. 18 flats and 44 commercial shops), to whom no demand had been raised during the investigation period, was considered to calculate the profiteering in respect of 1,039 units (962 residential flats + 77 commercial shops) where demands had been raised post GST, the ITC as a percentage of turnover would be distorted and erroneous. Therefore, the benefit of ITC in respect of these 62 units and unsold units was not part of present profiteering calculation.

XVI. The present investigation computed the profiteering covering the period 01.07.2017 to 29.02.2020. Profiteering, if any, for the period post 29.02.2020 had not been examined.

The Respondent had supplied construction services in the State of Haryana only.

3. The above Report was carefully considered by this Authority in its meeting held on 16.06.2021 and a Notice was issued to the Respondent to explain why the Report dated 30.03.2021 furnished by the DGAP should not be accepted and his liability for profiteering in violation of the provisions of Section 171 should not be fixed. Both the parties were given opportunities to file submissions/ hearing on 01.07. 2021 & 12.04.2022. The Respondent filed his submissions vide letter 12.04.2022 wherein the Respondent had submitted that he was construction service provider. He had communicated his customers that he will pass on the actual credit arising due to Section 171 of CGST, 2017, however, due to newly implemented law and frequent changes at initial stage, he was unable to determine the exact amount to be passed on to the customers and hence he had passed an interim amount to the customers in the month of March-2019 through credit notes. Further, he also accepted the DGAP Report dated 30.03.2021 where in total profiteering of Rs. 2.73 Crores was alleged. He also submitted that he had passed on major benefit of ITC to the customers and remaining benefit of ITC will be passed on soon after order of the Authority. No submissions were made by the Applicant No. 1 in the case at any point of time even after repeated opportunities.
4. The proceedings in the matter could not be completed by this Authority due to lack of required quorum of Members in the Authority during the period 29.04.2021 till 23.02.2022, and that the minimum quorum was restored only w.e.f. 23.02.2022 and hence the matter was taken up for proceedings vide Order dated 10.03.2022 and the Respondent as well as the Applicant No. 1 were given an opportunity to be heard in person. None appeared for the hearing. While, the Respondent has accepted the Report and confirmed the calculated profiteered amount, the Applicant No. 1 in the case has not made any submissions even after repeated opportunities. The Authority finds that enough opportunities have been provided and the matter can be decided.
5. We have carefully considered the Report furnished by the DGAP and the records of the case and we find that the instant Report dated 30.03.2021 has been furnished by the DGAP under Rule 133 (4) of the Central Goods & Services Tax Rules, 2017 in response to the Authority's IO No. 14/2020 dated 19.03.2020 which was passed to refer back the DGAP's Report dated 16.09.2019. Based on the fresh data the DGAP has submitted the Report dated 30.03.2021. It has been revealed that the Respondent was given benefit of ITC on the supply of Construction Services after the implementation of GST w.e.f. 01.07.2017 and the Respondent was required to pass on such benefit of ITC to the homebuyers/shop buyers by way of commensurate reduction in prices in terms of Section 171 of the CGST Act, 2017. It is observed from the DGAP's Report dated 30.03.2021 that the benefit was not commensurately passed on by the Respondent to his recipients, taking into account the aforesaid Input Tax Credit availability post GST and the details of the amount collected from the customers during the period 01.07.2017 to 29.02.2020. The amount of benefit of ITC not passed on to the recipients or in other words, the profiteered amount comes to Rs. 2,73,04,997/- which includes GST on the profiteering amount. Further, The Respondent claimed that he had



already passed on substantial amount of GST ITC in accordance with the requirements of Section 171 of the CGST Act, 2017 to the homebuyers/shopkeepers. The Respondent had also claimed that he had passed on the benefit of **Rs. 1,29,17,507/-** to homebuyers/shopkeepers.

6. This Authority finds that the Respondent vide his letter dated 12.04.2022 has accepted the DGAP's Report dated 30.03.2021 and requested to conclude the case. The Respondent has also claimed that he has passed on major part of profiteered amount i.e **Rs. 1,29,17,507/-** and he will pass on the remaining ITC benefit soon after the order of this Authority.
7. For the reasons mentioned hereinabove and in the given facts and circumstances and also stated position of law, we find no reason to differ from the Report of the DGAP that the benefit of additional Input Tax Credit of 3.06% of the turnover has indeed accrued to the Respondent for the project "Riddhi Siddhi". This benefit was required to be passed on to the recipients. However, the same was not done commensurately by the Respondent. Section 171 of the CGST, 2017 has been contravened by the Respondent, in as much as the additional benefit of ITC @3.06% of the base price has not been passed on by the Respondent to 1039 recipients of supply. These recipients were identifiable as per the documents provided by the Respondent, giving the names and addresses along with Unit no. of homebuyers/shopkeepers allotted to such recipients. Therefore, the total additional amount of Rs. 2,73,04,997/- was required to be returned to such recipients. The details of such recipients/customers along with unit numbers and respective profiteered amount are contained in **Annexure A & B** to this order.
8. From the above discussions and acceptance of the DGAP Report dated 30.03.2021 by the Respondent, the Authority finds that the Respondent has profiteered an amount of Rs 2,73,04,997/- during the period of investigation. Therefore, in view of the above facts, the Authority under Rule 133(3)(a) of the CGST Rules orders that the Respondent shall reduce the price to be realized from the buyers of the flats/shops commensurate with the benefit of ITC received by him as has been detailed above. The Authority directs that such amount profiteered as determined shall be passed on/returned by the Respondent to the recipients of supply alongwith the interest @18% from the date such amount was profiteered by the Respondent upto the date such amount is passed on/returned to the respective recipients of supply.
9. It is also evident from the above narration of the facts that the Respondent has denied benefit of ITC to the buyers of his flats in contravention of the provisions of Section 171 (1) of the CGST Act, 2017 and he has thus resorted to profiteering. Hence, he has committed an offence for violation of the provisions of Section 171 (1) during the period from 01.07.2017 to 29.02.2020 and is therefore, liable to imposition of penalty under the provisions of Section 171 (3A) of the above Act. However, perusal of the provisions of the said Section 171 (3A) shows that it has been inserted in the CGST Act,

2017 w.e.f. 01.01.2020 vide Section 112 of the Finance Act, 2019 and hence accordingly the penalty equivalent to ten per cent of the profiteered amount will be imposed upon him for the amount collected after 01.01.2020. However, no penalty shall be leviable if the profiteered amount is deposited/passed on by the Respondent within thirty days of the date of passing of this order by the Authority.

10. The concerned jurisdictional CGST/SGST Commissioner is also directed to ensure compliance of this Order. It may be ensured that the benefit of ITC is passed on to each homebuyer/shopkeeper as per this Order along with interest @18%. In this regard an advertisement may also be published in minimum of two local Newspapers/vernacular press in Hindi/English/local language with the details i.e. Name of builder (Respondent) – Pivotal Infrastructure Pvt. Ltd, Project- "Riddhi Siddhi", Location- Gurugram, Haryana and amount of profiteering **Rs. 2,73,04,997/-** so that the Applicants along with non-applicant customers can claim the benefit of ITC which is not passed on to them. Homebuyers/shop buyers may also be informed that the detailed NAA Order is available on the Authority's website [www.naa.gov.in](http://www.naa.gov.in). Contact details of concerned Jurisdictional Commissioner CGST/SGST for compliance of the NAA's order may also be advertised through the said advertisement.
11. Further, this Authority as per Rule 136 of the CGST Rules 2017 directs the concerned jurisdictional CGST/SGST Commissioner shall also submit a Report regarding compliance of this order to the Authority and the DGAP within a period of 4 months from the date of receipt of this order.
12. Further, the Hon'ble Supreme Court, vide its Order dated 23.03.2020 in Suo Moto Writ Petition (C) no. 3/2020, while taking suo moto cognizance of the situation arising on account of Covid-19 pandemic, had extended the period of limitation prescribed under general law of limitation or any other specified laws (both Central and State) including those prescribed under Rule 133(1) of the CGST Rules, 2017, as was clear from the said Order which states as follows:-

*"A period of limitation in all such proceedings, irrespective of the Limitation prescribed under the general law or Special Laws whether condonable or not shall stand extended w.e.f. 15th March 2020 till further order/s to be passed by this Court in present proceedings."*

Further, the Hon'ble Supreme Court, vide its subsequent Order dated 10.01.2022 had extended the period(s) of limitation till 28.02.2022 and the relevant portion of the said Order is as follows:-

*"The Order dated 23.03.2020 was restored and in continuation of the subsequent Orders dated 08.03.2021, 27.04.2021 and 23.09.2021, it was directed that the period from 15.03.2020 till 28.02.2022 shall stand excluded for the purposes of limitation as may be prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings."*

Accordingly this Order having been passed today falls within the limitation prescribed under Rule 133(1) of the CGST Rules, 2017.

13. A copy each of this Order be supplied free of cost to the Applicants, the Respondent, Commissioners CGST/SGST Haryana, the Principal Secretary (Town and Country Planning), Government of Haryana as well as HRERA for necessary action. File be consigned after completion.

**Encls: Annexure A & B List of buyers with details of determined profiteered amount**

**(13 pages)**

Sd/-  
(Amand Shah)  
Technical Member &  
Chairman

Sd/-  
(Pramod Kumar Singh)  
Technical Member

Sd/-  
(Hitesh Shah)  
Technical Member

Certified Copy

  
(Dinesh Meena)  
Secretary, NAA

F. No. 22011/NAA/09/Pivotal/2021-22/Ridhhi Siddhi

Date: 22.06.2022

Copy To:

1. M/s Pivotal Infrastructure Pvt. Ltd.309, 3rd Floor, JMD Pacific Square,Sector-15, Part-II, Gurgaon -122001.
2. Smt. Naina Rani, T4/1204, Takshila Heights, Sector-37C, Opp. Sector-10, Near Basai Chowk, Gurgaon- 122 001.
3. Chairman, Haryana Real Estate Regulatory Authority, New PWD Rest House, Civil Lines, Gurugram, Haryana.
4. Principal Commissioner of CGST, GST BHAVAN, Plot No. 36-37, Sector - 32, Gurugram, Haryana – 122001.
5. Commissioner Commercial Taxes, Haryana, Vanijya Bhawan, Plot No. I-3, Sector – 5, Panchkula – 134151.
6. Directorate General of Anti-Profiteering, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, New Delhi-110001.
7. Guard File.