

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

I.O. No.	05/2022
Date of Institution	31.01.2020
Date of Order	24.06.2022

In the matter of:

1. Shri Umesh Kumar Shukla, Flat No. E-1003, GH-01, PAN Oasis, Sector-70, Noida, Distt. GautamBudh Nagar, Uttar Pradesh-201301.
2. Director-General of Anti-Profiteering, Central Board of Indirect Taxes & Customs, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi-110001.

Applicants

Versus

M/s Pan Realtors Pvt. Ltd., S-406, LGF, Greater Kailash-II,
New Delhi-110048.

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 Applicant No. 1.
2. Sh. Lal Bahadur, Assistant Commissioner for the DGAP.
3. None for the Respondent.

ORDER

1. The present Report dated 31.01.2020 has been received from the Applicant No. 2 i.e. the Director-General of Anti-Profiteering (DGAP) after a detailed investigation under Rule 129 (6) of the Central Goods & Service Tax (CGST) Rules, 2017. The brief facts of the case are that vide his application dated 14.02.2019 filed before the Standing Committee on Anti-profiteering under Rule 128 (1) of the CGST Rules, 2017, the Applicant No. 1 had alleged profiteering by the Respondent in respect of the purchase of a 3 BHK Flat in his "PAN Oasis" project located in Sector-70, Noida. The above Applicant had also alleged that the Respondent had not passed on the benefit of Input Tax Credit (ITC) availed by him by way of commensurate reduction in the price of the above flats.
2. The aforesaid application was forwarded by the Standing Committee on Anti-profiteering to the DGAP to conduct a detailed investigation into the allegation made in the complaint according to Rule 129 (1) of the CGST Rules, 2017. 
3. On receipt of the recommendation from the Standing Committee on Anti-profiteering, the DGAP had issued a Notice dated 10.05.2019 under Rule 129 (3) of the above Rules, asking the Respondent to intimate as to whether he admitted that the benefit of ITC had not been


passed on to the above Applicants by way of commensurate reduction in the price of the flats and in case it was so, to suo-moto compute the quantum of the same and mention it in his reply to the Notice along with the supporting documents. The Respondent was allowed to inspect the non-confidential evidence/information furnished by Applicant No. 1 during the period between 15.05.2019 to 17.05.2019 in accordance with Rule 129 (5) of the above Rules and the Respondent availed of the said opportunity by inspecting and collecting the non-confidential documents of the Applicant on 21.05.2019. Vide e-mail dated 18.10.2019, the above Applicants were also allowed to inspect the non-confidential documents/reply submitted by the Respondent on 23.10.2019 or 24.10.2019. However, the above Applicant did not avail of the said opportunity.

4. The DGAP has covered the period from 01.07.2017 to 31.03.2019 during the current investigation. The time limit to complete the investigation was extended upto 01.02.2020 by this Authority, vide its order dated 31.10.2019 in terms of Rule 129 (6) of the above Rules.
5. The DGAP has further stated that the Respondent did not furnish the complete and the relevant documents required for investigation. Hence, a Summons under Section 70 of the Central Goods and Services Tax Act, 2017 read with Rule 132 of the Rules, was issued on 23.10.2019 to Sh. Amit Chawla, Senior Manager of M/s. Pan Realtors Pvt. Ltd., asking him to appear at the office of the DGAP on 31.10.2019. and produce the relevant documents. In response to the Summons, the Respondent appeared on 31.10.2019 and submitted the requisite documents.

6. The DGAP has further stated that the Respondent had submitted replies vide his letters/emails dated 21.05.2019, 04.06.2019, 25.06.2019, 01.07.2019, 05.07.2019, 17.10.2019, 23.10.2019, 31.10.2019 and 09.01.2020. The submissions of the Respondent were summed up by the DGAP as has been mentioned below:-

- a) That the project "Pan Oasis" consists of 2051 residential units, 32 commercial shops having total constructed area of 30,62,098 sq. ft. The Respondent had been offering possession to his home buyers even prior to 01.07.2017 and has received the Occupancy Certificate (hereinafter referred to as 'OC') on 17.01.2018 which meant that all the substantial purchases relating to steel, cement etc. were being made prior to the implementation of GST and therefore he was not in a position to claim any input tax credit on such purchases as same in erstwhile Service Tax regime.
- b) That he has procured very meagre amount of material items on which input tax credit was not available earlier. Moreover, whatever ITC could be availed on purchase after GST implementation had been reversed in respect of unsold units till the date of obtaining OC. Further, he has not availed any ITC after March 2019. In view of the above, it was submitted that he has not gained any kind of extra benefit in terms of input tax credit due to implementation of GST which could be further passed on to the home buyers.

7. The Respondent had also submitted the following documents/information to the DGAP vide his above-mentioned letters/e-mails during the course of the investigation:-

- (a) Copies of GSTR-1 Returns for the period July, 2017 to March, 2019.
- (b) Copies of GSTR-3B Returns for the period July, 2017 to March, 2019.
- (c) Copies of VAT & ST-3 returns for the period April, 2016 to June, 2017.
- (d) Copy of system generated GSTR-9 for the period July, 2017 to March, 2018.
- (e) Screenshot of Trans-1.
- (f) Copies of Sale agreement/contract along with all demand letters and receipts issued to the Applicant.
- (g) Tax rates - pre-GST and post-GST.
- (h) Copy of audited Balance sheet for FY 2016-17 & 2017-18.
- (i) Copy of Electronic Credit Ledger for the period July, 2017 to March, 2019.
- (j) CENVAT/ Input Tax Credit register for the period April 2016 to March 2019. 
- (k) Copy of OC dated 17.01.2018 along with computation of CENVAT/ ITC reversal for unsold units on receipt of OC.
- (l) Details of turnover, output tax liability, GST payable and input tax credit availed for the project "Pan Oasis".
- (m) List of home buyers in the project "Pan Oasis".

(n) Copy of Service Tax Audit Report no. 154/2019 dated 18.12.2019.

8. The DGAP has also stated that all the documents placed on record were carefully examined by him and he had found that the main issues for determination were whether there was a reduction in the rate of tax or benefit of ITC on the supply of construction service by the Respondent after implementation of the GST w.e.f. 01.07.2017 and in case it was so, whether the Respondent had passed on the above benefits to the home buyers as per the provisions of Section 171 of the CGST Act, 2017 or not.
9. The DGAP has further stated that the Respondent, vide letter dated 01.07.2019, submitted a copy of Flat Buyer agreement dated 20.03.2010, demand letters and payment receipts for the sale of flat no. 1003, 10th Floor, Tower-E to the Applicant, measuring 1446 square feet (Increased from 1,385 square feet), at total basic sale price of Rs. 43,54,604/- (Rs. 2,925/- basic sale price per square feet and Rs. 25,000 for electric connection, Rs. 3,500/- for Gas Pipeline, Rs. 15,000 for water & sewerage connection and Rs. 81,554/- for maintenance etc.). The details of amounts and taxes paid by the Applicant to the Respondent were furnished by the DGAP as given in Table-'A' below:-



Table-A

(Amount in Rs.)

S. No	Payment Stage	Due Date	Basic %	BSP	Other Charges	Gas, Electric, Water Sewage & Maintenance Charges	Service Tax	VAT	GST	Total
1	On Booking	12.10.2009	10.00%	3,46,250	-	-	-	-	-	3,46,250
2	Within 45 Days from Bankable	31.03.2010	30.00%	10,38,750	-	-	-	-	-	10,38,750
3	On 5th Floor Casting	20.08.2011	10.00%	3,46,250	-	-	8,916	-	-	3,55,166
4	On 10th Floor Casting	28.02.2012	10.00%	3,46,250	-	-	8,916	-	-	3,55,166
5	On 15th Floor Casting	09.09.2012	10.00%	3,46,250	-	-	10,699	-	-	3,56,949
6	On Top Floor Casting	03.12.2012	10.00%	3,46,250	-	-	10,699	-	-	3,56,949
7	On Brick Work & Plaster	30.06.2013	10.00%	3,46,250	-	-	10,699	-	-	3,56,949
8	On Finishing	Not Yet Due	10.00%	3,46,250	-	-	-	-	41,550	3,87,800
9	Change in Size			1,52,500	25,925	-	-	-	22,966	2,01,391
10	On Possession		Additional Charges	-	5,88,625	1,25,054	-	-	1,26,064	8,39,743
Total			100%	36,15,000	6,14,550	1,25,054	49,929	-	1,90,580	45,95,113

10. The DGAP has further stated that para 5 of Schedule-III of the Central Goods and Services Tax Act, 2017, defining activities or transactions which shall be treated neither as a supply of goods nor a supply of services, reads as "Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building". Further, Clause (b) of para 5 of Schedule II of the Central Goods and Services Tax Act, 2017 reads as "(b) construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after

issuance of the completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier". In the light of these provisions, the DGAP has contended that the ITC of the units which were under construction but not sold was provisional ITC that may be required to be reversed by the Respondent, if such units would remain unsold at the time of issue of CC, in terms of Section 17 (2) & Section 17 (3) of the Central Goods and Services Tax Act, 2017 which read as under:-

17 (2) Where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero-rated supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempt supplies under the said Acts, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies.

17 (3) The value of exempt supply under sub-section (2) shall be such as may be prescribed and shall include supplies on which the recipient is liable to pay tax on reverse charge basis, transactions in securities, sale of land, and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.

ix

Therefore, the DGAP has claimed that the ITC of the unsold units was outside the scope of this investigation and the Respondent was

required to recalibrate the selling price of such units to be sold to the prospective buyers by considering the net benefit of additional ITC available to him post-GST.

11. The DGAP has also observed that before 01.07.2017, i.e., before the GST was introduced, as the service of construction of affordable housing, was exempt from Service Tax vide Notification No. 25/2012-ST dated 20.06.2012 (as amended by Notification No. 9/2016-ST dated 01.03.2016) and thus 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 input tax credit of VAT paid on the inputs. Further, post-GST, the Respondent could avail input tax credit of the GST paid on all the inputs and input services. From the data submitted by the Respondent covering the period from April 2016 to March 2019, the details of the input tax credit availed by him, his turnover from the project "Pan Oasis" and the ratio of input tax credit to turnover, during the pre-GST (April 2016 to June 2017) and post-GST (July 2017 to March 2018) periods was furnished by the DGAP as per the Table-B given below:-



Table-B

(Amount in Rs.)

S.No.	Particulars	Total 01.04.2016 to 30.06.2017 (Pre-GST)	Balance Base price to be raised as on 30.03.2017 from Pre- GST Customers	Agreement Value of Bookings made during 01.07.2017 to 17.01.2018	Total(Post-GST)
1	2	3	4	5	6=4+5
1	CENVAT of Service Tax Paid on Input Services used as per ST-3(A)	4,21,79,988			-
2	Input Tax Credit of VAT Paid on Purchase of Inputs (B)	-			-
3	Input Tax Credit of GST Availed (C)	-			4,61,71,037
4	Total CENVAT/Input Tax Credit Available (D)= (A+B) or (C)	4,21,79,988			4,61,71,037
5	Less: Reversal of CENVAT/ITC for unsold Units(E)	34,74,972,			22,34,778
6	Less: Disallowances of CENVAT by CGST Audit Commissionerate (F)	4,53,445			-
7	NET CENVAT/Input Tax Credit pertaining to Sold Units(G) = (D-E-F)	3,82,51,571			4,39,36,259
8	Turnover for Residential Flats and Commercial Shops as per Home Buyers List(H)	63,76,33,284	83,68,96,261	1,79,52,413	85,48,48,674
9	Total Saleable Build-up Area(including Land Owner's share)(in SQF)(I)	28,12,513			
10	Total Sold Build-up Area relevant to turnover as per Home Buyers List (in SQF) (J)	8,32,424			
11	Relevant ITC[(K)=(G)*(J)/(I)]	1,13,21,379			4,39,36,259
	Ratio of Input Tax Credit Post - GST[(L)=(K)/(H)]	1.78%			5.14%

12. The DGAP has also submitted from the above Table-'B' that the ITC as a percentage of the total turnover that was available to the Respondent during the pre-GST period (April 2016 to June 2017) was 1.78% and during the post-GST period (July 2017 to March 2019), it was 5.14% which clearly confirmed that post-GST, the Respondent has been benefited from additional ITC to the tune of 3.36% [5.14% (-) 1.78%] of the turnover.

13. The The DGAP has computed the profiteering by comparing the applicable tax rate and input tax credit available in the pre-GST period (April, 2016 to June, 2017) when Service Tax @4.50% was payable with the post-GST period (July, 2017 to March, 2019) when the effective GST rate was 12% (GST @18% along with 1/3rd abatement for land value) on construction service, vide Notification No.11/2017-Central Tax (Rate), dated 28.06.2017 (Annex-15). Accordingly, based on Table- 'B' above, the comparative figures of the ratio of input tax credit 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, were tabulated as has been given in Table-C below:-

Table-'C' (Amount in Rs.)

S.No.	Particulars		Post- GST
1	Period	A	After 01.07.2017
2	Output GST Rate (%)	B	12
3	Ratio of CENVAT credit/Input Tax Credit to Total Turnover as Per table- 'B' above (%)	C	5.14
4	Increase in input tax credit availed post-GST (%)	D= 5.14% less 1.78%	3.36%
5	<u>Analysis of Increase in input tax credit</u> :		
6	BSP amount to be collected/raised as on 30.06.2017 from Customers made bookings during 01.07.2017 to 17.01.2018 (before receiving OC)	E	83,68,96,261
7	BSP Amt. (Agreement Value) to be Collected/raised from Customers made bookings during 01.07.2017 to 17.01.2018 (before receiving OC)	F	1,79,52,413
8	Total Turnover Post-GST	G=E+F	85,48,48,674
9	GST @ 12% over Base Price	H=G*12%	10,25,81,841
10	Total amount to be collected/raised	I=G+H	95,74,30,515
11	Recalibrated Base Price	J=(G)*(1-D) or 96.64% of (G)	82,61,25,759
12	GST @ 12%	K=J*12%	9,91,35,091
13	Commensurate demand price	L=J+K	92,52,60,850
14	Excess collection of Demand or Profiteering Amount	M=I-L	3,21,69,665

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14. The DGAP has also observed from Table-'C' that the additional ITC of 3.36% of the turnover should have resulted in commensurate reduction in the base price as well as cum-tax price. Therefore, in terms of Section 171 of the Central Goods and Services Tax Act, 2017, the benefit of the additional ITC was required to be passed on to the recipients.
15. Based on the aforesaid CENVAT/ITC availability pre and post-GST and the details of the amount collected by the Respondent from the above Applicants and other home buyers during the period from 01.07.2017 to 31.03.2019, the amount of benefit of ITC not passed on or in other words, the profiteered amount has been quantified by the DGAP as Rs. 3,21,69,665/- which included GST @ 12%, on the base profited amount of Rs. 2,87,22,915/-. The DGAP has stated that this amount is also included the profiteered amount of Rs. 46,602/- in respect of the Applicant No. 1. The unit-wise break-up of this amount has been given in Annexure-16 of the DGAP Report. It was also observed that the Respondent had supplied the construction services in the State of Uttar Pradesh only.
16. The above Report was considered by the Authority in its meeting held on 04.02.2020 and it was decided that the Applicants and the Respondent be asked to appear before the Authority on 24.02.2020. The Respondent was issued a notice on 06.02.2020 to explain why the above Report of the DGAP should not be accepted and his liability for violating the provisions of Section 171 of the CGST Act, 2017 should not be fixed. During the course of the hearings, no one appeared for

the Applicants and the Respondent. However, the Respondent has filed his submissions vide letter dated 10.06.2020 and has stated:-

a) That the allegations of the Applicant No. 1 that he had not passed on the ITC benefit were not correct as he had duly compensated all the home buyers including the Applicant No. 1. He has further submitted that he had passed on 3.36% of turnover on account of ITC benefit and the same had been mentioned in the head "compensation" in the Demand letters.

b) That he had computed the ITC benefit on the basis of two factors namely (a) benefit of Transitional stock carried forward and (b) Saving of taxes on goods or services to be purchased in the GST regime. This benefit was distributed among the units booked in the pre-GST regime. He has further submitted that as per the above mentioned computation he had passed on the ITC benefit of Rs. 3,21,69,665/- to 1100 home buyers.

17. The above submissions of the Respondent were forwarded to the DGAP vide Order dated 12.06.2020 for filing clarification under Rule 133 (2A) of the CGST rules, 2017. Accordingly, the DGAP has filed clarifications dated 10.07.2020 wherein he has stated that the Respondent had not submitted during the course of investigation that he had already passed on the benefit of ITC to his customers. Further, the Respondent did not submit any documentary evidence to substantiate his claim that he had actually passed on the above ITC benefit to his home buyers. Accordingly, the DGAP vide letter dated 06.07.2020 asked the Respondent to submit the documentary

evidence of passing on the benefit of ITC amounting to Rs. 3.22 crores to his home buyers.

18. Further, the DGAP vide his letter dated 24.08.2020 has stated that vide letters dated 27.07.2020 and 17.08.2020, the Respondent submitted that he had passed on the benefit of input tax credit which was incorporated under the head Compensation. The Respondent had also submitted the customer-wise chart of amount refunded under the head compensation amounting to Rs. 36,13,22,131/- which included amount of Rs. 4,70,27,214/- on account of benefit of ITC. The Respondent also submitted ledger accounts and Credit Notes in respect of 100 home buyers on sample basis wherein details of the benefit of ITC passed on to the home buyers were mentioned. The details of the benefit of ITC passed on to the home buyers were verified by the DGAP from the above mentioned ledger accounts and Credit Notes and the Annex-16 of the Report dated 31.01.2020. The same were verified by the DGAP from the home buyers including the Applicant also who confirmed the receipt of same.
19. The DGAP has also submitted a summary of category-wise **input tax credit** benefit required to be passed on and the benefit already passed on as furnished in the below table-'D':-

Table- D

(Amount in Rs.)

S. No.	Category of Customers	No. of Units	Area (in Sqft)	Amount raised/ to be raised Post GST	Benefit to be passed on as per Annex-16	Benefit Passed on by the Respondent	(Excess)/ Shortage of Benefit (profiteering)	Remark
A	B	C	D	E	F	G	H=F-G	I
1	Applicant (Residential)	1	1,466	12,38,354	46,602	86,684	(40,082)	Excess benefit passed on.
2	Buyers other than Applicant (Residential)	85	1,14,170	3,32,111	12,498	0	12,498	No benefit passed on by the Respondent.
3		25	46,548	3,67,55,923	13,83,199	13,79,193	4,006	Further benefit to be passed on.
4		980	15,14,819	80,78,96,304	3,04,02,760	4,51,10,825	(1,47,08,065)	Excess Benefit passed on.
5		789	11,25,400	-	-	-	-	No consideration received/receivable and No benefit passed on.
6		52	73,166	34,31,90,810	-	-	-	Units sold after Receipt of OC
7		119	1,74,162	-	-	-	-	Unsold Units
8		2	1350	1,325	50	-	50	No benefit passed on by the Respondent.
9	Buyers other than Applicant (Commercial)	7	2,871	86,24,472	3,24,556	4,50,512	(1,25,956)	Excess Benefit passed on.
10	22	7,241	-	-	-	-	No consideration received/receivable and No benefit passed on.	
11	1	905	-	-	-	-	Unsold Units	
	Total	2051	30,62,098	1,19,80,39,299	3,21,69,665	4,70,27,214		

20. The DGAP has observed from the above Table-D that the benefit passed on by the Respondent to the recipients was less than what he ought to have passed on in case of 110 residential flats and 2 commercial shops (Sr. 2, 3 & 8 of above table) by an amount of Rs. 16,554/-.

21. On the basis of the above clarifications of the DGAP and the submissions filed by the Respondent this Authority has observed that there were total 1100 buyers in respect of which the Respondent has claimed to have passed on the ITC benefit. Accordingly, the DGAP was directed to verify the claim of the Respondent that he had passed

on the ITC benefit in respect of the 10% of the buyers, selected randomly from the total 1100 buyers. In this regard, the DGAP vide his last letter dated 02.03.2021 has stated that out of the 110 buyers, 20 buyers have confirmed the receipt of the ITC benefit and no buyer has replied in the negative.

22. As the proceedings before this Authority are time bound and it was not possible to further wait for the verification of remaining home buyers. Therefore, hearing in the matter has been closed on 05.03.2020. However, due to lack of quorum, final order in the present case could not be passed. The quorum of this Authority was restored w.e.f. 23.02.2022. Accordingly, fresh hearing was granted to the Respondent and the Applicants. The Applicant No. 1 has neither appeared for the hearing nor filed any written submissions. The Respondent vide his submissions dated 03.03.2022 has stated that he didn't wish to go to any further proceedings in the present case and requested to conclude the hearing and pass the suitable order.

23. We have considered the Report furnished by the DGAP, the submissions made by the Respondent and the other material placed on record. On examining the various submissions, the observations of this Authority are as follows:-

a. Upon perusal of Table-B, it is observed that while calculating the profiteered amount, the DGAP has considered **'Balance Base price to be raised as on 30.03.2017 from Pre-GST Customers' plus 'Agreement Value of Bookings made during 01.07.2017 to 17.01.2018'** as the Total Turnover of the

18

Respondent in the post-GST period. However, as per the prescribed methodology adopted in similar cases, the Total Turnover post-GST should have been calculated on the basis of the Demand Raised to the homebuyers in that period and should have been considered from the Home-buyers list.

- b. Further, upon perusal of Table-B of the Report of the DGAP, this Authority observes that during the post-GST period, the DGAP while calculating the Relevant ITC has not provided the figures of Total Saleable Built-up Area and Total Sold Built-up Area relevant to turnover as per Home Buyers List and the entries are left blank. The DGAP has taken the Relevant ITC equal to the NET ITC pertaining to Sold Units. Hence, we observe that the net quantum of Relevant ITC should have been calculated based on the figures of Total Saleable Built-up Area and Total Sold Built-up Area relevant to turnover as per Home Buyers List.
- c. The period considered in Column (5) of the Table-B is only upto 17.01.2018 and not for the entire period of investigation i.e. upto 31.08.2019. Hence, this fact needs further clarification.
- d. Upon perusal of Point No. 5 of Table-B of the Report, it is observed that in the pre-GST period, the Respondent has reversed CENVAT Credit amounting to Rs. 34,74,972/- for the unsold Units. However, the Respondent has received Occupation Certificate of the project on 17.01.2018. Therefore, there arises a question that how CENVAT Credit for unsold units

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could be reversed before the receipt of the Occupancy Certificate. Hence, this fact is needed to be re-verified whether the reversal of above CENVAT Credit was for Unsold Units or not?

e. Further, in Table-B of the Report, the DGAP has considered the **Total Saleable Built-up Area (including Land Owners' share)** as 28,12,513 sq. ft. However, upon perusal of the Point No. 8(a) of the Report, it is observed that the Respondent has stated that the **Total Construction Area** is 30,62,098 sq. ft. Hence, this fact needs further clarification.

24. Therefore, without going into the merits of the case and the other submissions made by the Respondent and the Applicants at this stage, we find this case to be a case that merits to be reinvestigated by the DGAP based on the above observations of this Authority. Thus, we direct the DGAP to reinvestigate the matter strictly in terms of the contents of Para 23(a) to 23(e) above, as per the provisions of Rule 133(4) of the CGST Rules 2017.

25. 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, has extended the period of limitations prescribed under general law of limitation or any other specified laws (both Central and State) including those prescribed under

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Rule 133(1) of the CGST Rules, 2017, as is 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 has 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 is restored and in continuation of the subsequent Orders dated 08.03.2021, 27.04.2021 and 23.09.2021, it is 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.

26. A copy each of this order be supplied to the Applicant, the Respondent and the DGAP for necessary action.

Sd/-
(Amand Shah)
Technical Member &
Chairman

Sd/-
(Pramod Kumar Singh)
Technical Member

Sd/-
(Hitesh Shah)
Technical Member

Certified Copy

dlc 
(Dinesh Meena)
NAA, Secretary

F. No. 22011/NAA/132/Pan Realtors/2020

Date: 24.06.2022

Copy To:-

1. M/s Pan Realtors Pvt. Ltd., S-406, LGF, Greater Kailash-II, New Delhi-110048.
2. Shri Umesh Kumar Shukla, Flat No. E-1003, GH-01, PAN Oasis, Sector-70, Noida, Distt. GautamBudh Nagar, Uttar Pradesh-201301.
3. Directorate General of Anti-Profiteering, 2nd Floor, Bhai Vir Singh SahityaSadan, Bhai Vir Singh Marg, New Delhi-110001.
4. Guard File.

