BEFORE THE NATIONAL ANTI-PROFITEERING AUTHORITY UNDER

THE CENTRAL GOODS & SERVICES TAX ACT, 2017

Case No.	29/2022
Date of Institution	31.08.2020
Date of Order	24.06.2022

In the matter of:

1. Shri Pawan Kumar Gupta, C/o Kedar Nath Pawan Kumar, M. S. Road, Jiwaji Ganj, Morena (M.P.)-476001.
2. Shri Kapil Mandil, A-401, Sanskriti Apartment, GH-05, Sector-43, Gurgaon- 122001.
3. Sh. Rohit Choudhary, merohitchoudhary@gmail.com.
4. Sh. Narendra Pal Singh, npsingh1006@yahoo.com.
5. Sh. Gaurav Kumar Singla, gourav.kumar@maruti.co.in.
6. Ms. Neelu Jain, caneelujain@gmail.com.
7. Sh. Arvind Mahto, arvind.kr.mahto@gmail.com.
8. Sh. Sidharth Shanker Rai, sidharth.shankar.in@gmail.com.
9. Sh. Deepak Murthy, deepak_murthy@hotmail.com.
10. Sh. Pradeep Rawat, pradeep_singh_rawat@yahoo.co.in.
11. Ms. Sonal Kansal, akansal17@gmail.com.
12. Sh. Rohit Sharma, rahulontrack@gmail.com.
13. Ms. Priyanka Tuteja, mainipriyanka@gmail.com.
14. Sh. Rajeev Kumar, rajeevkryadav339@gmail.com.
15. Ms. Lata Rani, davenderlata@gmail.com.
16. Ms. Supriya Nandi, supriyanandi.dreams@gmail.com.
17. 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 Perfect Buildwell Pvt. Ltd., D-64, Defence Colony, New Delhi- 110024.

Respondent

Quorum:-

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

Present:-

1. Sh. Pawan Kumar Gupta, Applicant No. 1 in person.
2. None for the Applicants No. 2 to 16.
3. Sh. Manoj Singh, Assistant Commissioner for DGAP.
4. Sh. Tarun Batra, CA and Sh. Daleep Kumar for the Respondent.

ORDER

The instant Report dated 28.08.2020, received on 31.08.2020 has been furnished by Applicant No. 17 i.e. Director General of Anti-Profiteering (DGAP) under Rule 129(6) of the Central Goods and Services Tax Rules, 2017. The brief facts of the present case, are that a reference was received on 30.08.2018 by the DGAP from the Standing Committee on Anti-profiteering to conduct a detailed investigation under Rule 129 of the Rules 2017, based on two applications dated 17.07.2018 and 12.05.2018 filed by Applicant No.1 and Applicant No. 2 respectively in respect of the purchase of flats in the Respondent's project "Zara Aavaas" (hereinafter referred to as "the Project") located at Gurugram, Haryana, forwarded by the Haryana State Screening Committee on Anti-profiteering, under Rule 128 of the Rules 2017, wherein it prima facie observed that Section 171 of the Central Goods and Services Tax Act, 2017 had been contravened.

2. The DGAP had issued a Notice dated 12.09.2018 under Rule 129 of the CGST Rules 2017, calling upon the Respondent to reply as to whether he admitted that the benefit of input tax credit had not been passed on to the Applicant No. 1 and Applicant No. 2 by way of commensurate reduction in prices and if so, to *suo moto* determine the quantum thereof and indicate

the same in his reply to the Notice as well as furnish all supporting documents.

3. Later on, 14 (fourteen) more applications filed by Sh. Rohit Choudhary (application dated 18.07.2018), Sh. Narendra Pal Singh (application dated 21.10.2018), Sh. Gaurav Kumar Singla (application dated 20.09.2018), Ms. Neelu Jain (application dated 20.09.2018), Sh. Arvind Mahto (application dated 20.09.2018), Sh. Sidharth Shanker Rai (application dated 21.09.2018), Sh. Deepak Murthy (application dated 21.09.2018), Sh. Pradeep Rawat (application dated 22.09.2018), Ms. Sonal Kansal (application dated 29.09.2018), Sh. Rahul Sharma (application dated 03.10.2018), Ms. Priyanka Tuteja (application dated 03.10.2018), Sh. Rajeev Kumar (application dated 04.10.2018), Ms. Lata Rani (application dated 07.10.2018), and Ms. Supriya Nandi (application dated 12.11.2018) were forwarded subsequently by the Standing Committee on Anti-Profiteering against the Respondent, to DGAP and the above 14 Applicants were also made co-applicants in the investigation being carried out by the DGAP.

4. Upon receipt of the reference from the Standing Committee, the DGAP has conducted a detailed investigation into the matter and submitted his Investigation Report dated 27.02.2019 to this Authority.

5. This Authority, considering the above said Report in its meeting held on 05.03.2019, had issued the Notice dated 06.03.2019 to the Respondent enclosing the aforesaid Report, directing him to explain why the aforesaid Report of the DGAP should not be accepted and his liability for profiteering should not be determined under section 171 of the CGST Act 2017.

6. Accordingly, the Respondent vide his letters dated 25.03.2019, 10.04.2019, 16.05.2019, 17.05.2019, 05.07.2019, and 25.07.2019 as well as the Applicant No. 1 vide letter dated 29.03.2019 had furnished their replies to the aforesaid Report of the DGAP.

7. This Authority after careful examination of the DGAP's Reports, the submissions/replies of the Respondent and the Applicants, and also all other documents placed on record, had observed that: the Respondent had executed a Project i.e. Zara Aavaas" under the Haryana Affordable Housing Policy-2013 which had commenced during the financial year

2015-16. The Respondent had constructed 818 flats in the said Project out of which 806 were booked in the pre-GST period and no new bookings were made in the post-GST period. Demands were raised on 806 home buyers during the pre-GST period as well as the post-GST period. Therefore, the DGAP has claimed that the computation of profiteering was for only those flats where demands have been raised or payments have been received in the post-GST period. It was further claimed that if the ITC in respect of the unsold flats or the flats in respect of which no consideration has been received in the post-GST period, was taken into account to calculate profiteering in respect of the flats where payments were received in the post-GST period, the ITC as a percentage of turnover would be distorted and erroneous, therefore, the profiteering in respect of the remaining 12 units should be calculated when the consideration was received in the post-GST period, by taking into account the proportionate ITC in respect of these 12 units. It was also noted that since the construction service was being provided by the Respondent under affordable housing, which was exempted from the Service Tax in terms of Notification No. 25/2012 ST dated 20.06.2012 as amended vide Notification No. 09/2016 ST dated 01.03.2016, the Respondent was not eligible to avail Cenvat Credit on Service Tax and Central Excise Duty paid on input services, inputs, and capital goods. Moreover, as the Respondent was paying VAT @ 1% under the Haryana VAT composition Scheme, hence he was not eligible for availing of Credit of VAT paid on inputs, whereas, in the post-GST period, the Respondent was eligible to avail of Input Tax Credit (ITC) on GST paid on inputs, capital goods and input services including those paid by sub contractors. Consequently, the Respondent had benefited from additional ITC @ 7.13% of the turnover during the period from 01.07.2017 to 31.08.2018 (i.e. the investigation period), which amounted to the tune of Rs. **3,80,38,835/-** including GST (@ 12%/8%) on the base amount of Rs. 3,45,90,507/- which was required to be passed on to eligible home buyers in light of section 171 of the CGST Act 2017.

8. After going through the Report dated 27.02.2019, the Authority noted that the Report of the DGAP was not complete and needed to be revisited to rectify certain mistakes in the computation including the amount of the benefit to be passed on to Applicants No. 1 to 16. Accordingly, this

Authority ordered DGAP to reinvestigate the matter vide its Interim Order No. 17/2019 dated 02.12.2019 in terms of Rule 133 (4) of the CGST Rules, 2017 and to recompute the profiteering for the entire period up to the date of issue of the Completion/ Occupancy Certificate or till 31.03.2019 in case the Completion/ Occupancy Certificate was yet to be issued

9. Consequent to the above, the DGAP re-investigated the matter and submitted his Report dated 28.08.2020, wherein he has reported that:-

a) as per directions of this Authority contained in the Interim Order, vide DGAP letter dated 18.12.2019, asked the Respondent for the details required to extend the period of investigation up to issue of Occupancy Certificate, if issued, else up to 31.03.2019.

b) upon the directions of this Authority as the investigation report was to be submitted within 3 months, the DGAP has reported that the time limit to complete the investigation was extended up to 02.04.2020 by this Authority vide order dated 04.03.2020 and given the spread of pandemic Covid-19 across India, the Central Government, had issued Notification No. 35/2020 dated 03.04.2020, whereby the time limit for completion or compliance of any action, which fell during the period from 20thday of March 2020 to the 29thday of June 2020 and where completion or compliance of such action has not been made within such time, then the time limit for completion or compliance of such action, was extended up to the 30th day of June 2020 including for furnishing of any report under the provisions of the Central Goods and Service Tax Act, 2017. Subsequently, given the Notification 55/2020, Central Tax dated 27.06.2020, the time limit stood extended till 31.08.2020.

c) the period covered by the current investigation is from 01.07.2017 to 31.03.2019.

d) in response to his above-said letter dated 18.12.2019, the Respondent has furnished his replies vide letters/e-mails dated 15.01.2020, 04.02.2020, 06.02.2020, 26.02.2020, 02.03.2020, and 03.03.2020 wherein he has provided the following documents/information;

i. List of home-buyers.

ii. Month-wise details of Demand Raised.

iii. Reconciliation of demands with GST returns.

iv. Copies of GSTR from July 2017 to November 2019.

v. Summary of ITC availed which was not available earlier.

vi. Details of tax paid on purchases of Cement, Steel, and other items in pre-GST and post-GST period.

vii. Details of Contractor and taxes paid to them in pre-GST and post-GST period.

viii. Details of GST benefits passed on to the Home-buyers through Credit Notes.

ix. Copies of invoices of Cement, Steel, and Contractors in pre-GST and post-GST periods.

10. The issues raised by Respondent were summed up by the DGAP as given below:-

(a) The Respondent received O.C. for the project on 04.12.2019.

(b) The Respondent opted for the 1% GST scheme as provided vide Notification No. 03/2019 Central Tax (Rate) dated 29.03.2019 and he has taken the Input Tax Credit up to January 2019 only and in the month of February and March 2019 has not availed any ITC.

(c) The Respondent was involved in the development of Affordable Housing projects in Haryana and had opted for Composition Scheme of 1% VAT in Haryana for his project. As regards Service Tax, with effect from 01.03.2016, construction of affordable housing was exempted from Service Tax and the rate of Service Tax was reduced to NIL from earlier 4.5% in the Pre-GST period. In the post-GST period, the rate of tax (GST) was increased to 12%, thus, there was no reduction in the Rate of Tax, and hence no benefit accrued to him. Further, any change in the rate of Tax was to be borne by the customer only. He stated that tax on input goods used for

construction was also increased when GST was introduced and has provided a summary of comparative tax rates on items as below:-

Input	Excise Duty	VAT(CST)/ Service Tax/ WCT	GST	% increase
Steel	12.50%	5% (VAT)/2% (CST)	18%	3%
Cement	12.50%	5% (VAT)/2% (CST)	28%	60%
Construction Services	-	5.25% (WCT)	18%	242%
Other Items	-	5% Approx.	18/28%	400%

The cost of construction factoring in the applicable tax (under Pre-GST) that was budgeted and the actual cost of construction post-GST implementation net of GST credit was much higher. Therefore, there was no reduction in tax as per section 171 (1) of the Act for which benefit is to be passed.

(d) In the pre-GST Regime, he was paying VAT under the composition scheme and there was no Service Tax on affordable housing. Hence, he was not claiming Input Tax Credit on VAT as well as Service Tax as the same was not available to him. Therefore, at the maximum what he was supposed to pass on to the customer was the rate of tax that he used to pay to the suppliers (under Pre-GST Regime) and for which input tax credit was not available. Therefore, the benefit which he has is the rate of Tax that he used to pay earlier (Pre-GST) and which formed his cost. Therefore he had enclosed the details of all the items of goods and services which he was getting in the pre-GST and Post-GST periods along with the rate of taxes that he was paying in the Pre-GST and Post-GST periods. The summary of the maximum ITC benefit that he was not getting earlier and which he was getting now is reproduced hereunder:-

Particulars	Input Tax Credit which was not available to the Respondent available	Rate of GST paid on the purchases	GST Input Tax Credit to be passed (benefit)	Purchases in Post-GST in Rs.				Total GST paid on purchases for which ITC has been claimed	Total GST Excess paid to the Supplier of Goods and services in GST Regime (for which ITC is to be allowed)	Credit not available earlier (Benefit) that needs to be passed
	Pre-GST Tax%	Post-GST Tax%	GST % to be passed	Cement	Steel	Core Services	Other Items			
Cement (Annexure A)	14.99%	28%	14.99%	20540818				5751345	2673191	3078154
Steel (Annexure B)	15.19%	18%	15.19%		41028914			7385205	1150952	6234253
Services (Annexure C)	5.43%	13.01%	5.43%			183235363		24212386	14271043	9941343
Other Items (Annexure D)*	5.00%	18%/28%	5.00%				54190014	10482770	7773269	2709501
Adjustments in GST returns								-40141	-40141	
				20540818	41028914	183235363	54190014	47791555	25826914	21964251

*All these other items/work was done/conducted after the implementation of GST and therefore no such benefit is to be passed on. On other items, an Average Rate of 5% has been estimated.

Therefore, even if he was required to pass on the benefit, the maximum amount would have been Rs. 2,19,63,251/- as calculated above.

(e) The Respondent furnished a table explaining the ITC benefit which was not available earlier and has now become available in the GST regime.

Particular	Amount in Rs.
Total Amount of ITC Claimed by the company during the period 1th July 2017 to 31st August 2018	4,77,91,565.00
Total Amount of Excess GST paid to the supplier in Post GST Regime (which is not a benefit to be passed). It is the extra amount that has been paid to the suppliers.	2,58,28,314.00
Total Amount of ITC benefit which was not available to the Respondent earlier and which has been now been available	2,19,63,251.00

Thus, in both the workings the ITC benefit worked out to be Rs. 2,19,63,251/-

(f) He has passed on the benefit of Rs. 1,95,09,613/- in the month of October 2018, to the customers and issued credit notes in respect of the same. The credit notes were equivalent to the amount of GST, for which the liability was borne by him from his own sources and credit notes to all the customers were given. Details of the benefit passed on to the customers and sample copies of credit notes were submitted.

(g) The ratio of ITC Benefit to Turnover was only 2.57% and he had already passed on the benefit approximately equivalent to the ratio as calculated above to the customers and as per his estimate, a benefit of Rs. 1,95,09,613/- had been passed on to the customers in the month of October 2018. However as he had received OC, he had prepared the complete details of the same. The working of the Ratio of ITC benefit to Turnover as per the formula of calculation adopted by the DGAP himself is as under:-

	Particular	Amount
A	Total Input Tax Credit Available from July 2017 to January 2019	47791565
B	Total Excess Amount of GST Paid to the Vendors	25828314
C=A-B	Net ITC benefit which was not available to the company	21963251
D	Total turnover as per GST Returns for the period 01.04.2017 to 30.11.2019	812175553
E	Total Saleable Area (in Square Feet)	417243
F	Total Sold Area (in Square Feet)	396077
G=(C*F/E)	ITC benefit Relevant to Area Sold	20864938
H=G/D	Ratio of ITC Benefit to Turnover	2.57%

11. The DGAP further reported that as per the directions of this Authority issued vide the Order dated 02.12.2019, he initiated the re-investigation of the case. He has also stated that at the time of submission of the earlier investigation report dated 27.02.2019, the Respondent had submitted all the requisite information and data for the period covered under investigation. Further upon directions issued vide the above Order as "the period of investigation has to be extended till receipt of Occupancy Certificate, if obtained or else 31.03.2019" the necessary details were sought from the Respondent. Further, in respect of the issues raised by this Authority vide its aforesaid Order, the DGAP has inter-alia reported as below:-

a) That his previous Report had certain inadvertent mistakes.

b) That the instant investigation has been done in line with the Interim Order of the Authority and that the details of the updated profiteering calculation and its distribution have been annexed to this Report.

c) That as the period of the investigation was extended, details of the extended period, which were earlier not available with the DGAP, were sought from the Respondent vide DGAP letter dated 18.12.2019, which was duly furnished by the Respondent in the form of reconciliation of demands raised from the home-buyers and the details of the credit notes issued by the Respondent to his home-buyers as evidence of the passage of ITC benefit.

d) That the Respondent has obtained the Occupancy Certificate for the Project on 04.12.2019.

12. The DGAP has also reported that as per the Respondent's submissions that under the same registration there were two projects in the period covered under investigation and in light of Notification No. 03/2019-Central Tax (Rate) dated 29.03.2019 he had opted for the 1% GST scheme for affordable housing. The second project "Zara Awas-2" had been registered with RERA on 01.04.2019. So, the second project was outside the purview of Anti-profiteering provisions as it was launched not only after the introduction of GST but also there is no benefit of Input Tax Credit in this project.

13. The DGAP has reported that para 5 of Schedule-III of the Central Goods and Services Tax Act, 2017 (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 Paragraph 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 completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier"*. Thus, the input tax credit on the residential units which are under construction but not sold is a provisional input tax credit that may be required to be reversed by the Respondent, if such units remain unsold at the time of issue of the Completion Certificate, in terms of Section 17(2) & Section 17(3) of the Central Goods and Services Tax Act, 2017, which read as under:

Section 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".

Section 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".

Therefore, input tax credit on the unsold units was outside the scope of this investigation and the Respondent was required to recalibrate the selling prices of such units to be sold to the prospective buyers by considering the proportionate additional input tax credit available to them post-GST.

14. The DGAP has also reported that during the course of the hearings accorded by this Authority and in response to the earlier Investigation Report dated 27.02.2019, the Respondent vide his submissions dated 25.03.2019 had stated that he had diligently passed on the benefit to the tune of Rs.1,95,09,694/- to the home-buyers by not charging any GST on the demand raised in the month of October 2018 and issuing credit notes for the amount on account of benefit of ITC. Further, the DGAP has stated that the Respondent vide letter dated 17.05.2019 submitted before this Authority that he was a law-abiding citizen and has passed on the benefit to his home-buyers even in the absence of the DGAP's report and to substantiate his claim, he submitted sample copies of invoices raised to his customers, wherein no GST was charged in the 7th installment as raised from his home-buyers. The sample invoices were found to be in order; however, the DGAP could not incorporate them as the period covered under the impugned Report of DGAP covered the period only up to August 2018.

15. The DGAP has further reported that in the pre-GST era, since the service of construction of affordable housing, provided by the Respondent, was exempt from Service Tax, as per Notification No. 25/2012-ST dated

20.06.2012, as amended by Notification No. 9/2016-ST dated 01.03.2016, he was not eligible to avail credit of Central Excise Duty paid on inputs/capital goods or Service Tax paid on input services. Further, since the Respondent was paying VAT under Haryana VAT Composition Scheme @ 1%, he was not eligible to avail credit of VAT paid on inputs, whereas in the post-GST period, he was eligible to avail input tax credit of GST paid on inputs and input services including on the sub-contracts. The DGAP has worked out the ratios of input tax credit to turnover during the said period as below:-

Table A

S. No.	Particulars	April, 2016 to March, 2017	April, 2017 to June, 2017	Total (Pre-GST)	July, 2017 to March, 2018	April, 2018 to March, 2019	Total (Post-GST)
1	CENVAT of Service Tax Paid on Input Services for commercial Units(A)	31,50,857	1,56,303	33,07,160			
2	CENVAT of Service Tax Paid on Input Services for Affordable Housing (B)	0	0	0			
3	Input Tax Credit of VAT Paid on Purchase of Inputs (C) (NIL for Composition Scheme)	0	0	0			
4	Input Tax Credit of GST Availed (D)				2,77,76,760	2,00,14,264	4,77,91,054
5	Total CENVAT/VAT/Input Tax Credit Available for Affordable Housing (E)= (B) or (D)			0			4,77,91,054
6	Total Taxable Turnover for Residential Units from buyers list (F)	42,66,28,438	20,93,66,240	63,31,94,678	19,89,77,104	43,60,75,783	63,50,52,887
7	Total Area (G)			4,40,137			4,40,137
8	Sold Area (H)			3,82,826			3,82,826
9	ITC relevant to Sold Area (I)=(H)*(E)/(G))			0			4,15,68,108
10	Ratio of Input Tax Credit (CENVAT/VAT) to turnover Pre-GST [(J)= (I)/(F)]			0.00%			
	Ratio of Input Tax Credit (GST) Post-GST [(J)=(I)/(F)]						6.55%

16. The DGAP has also reported that as per the Table above, the input tax credit as a percentage of the total turnover that was available to the Respondent during the pre-GST period (April 2016 to June 2017) was 0% and during the post-GST period (July 2017 to March 2019), it was 6.55%. This clearly confirms that post-GST, the Respondent has benefited from additional input tax credit to the tune of 6.55% (6.55% - 0%] of the turnover. As regards the period from April 2019 to November 2019, the Respondent has not availed any benefit of Input Tax as he had opted for the new scheme. As there was no additional benefit of Input Tax Credit in the later part, hence, this period and demands made during the period shall have no bearing on the profiteering calculation, and have been excluded from the profiteering calculation.

17. The DGAP has further reported that the Central Government, on the recommendation of the GST Council, had levied 18% GST (effective rate

was 12% given 1/3rd abatement on 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 housing was further reduced from 12% to 8%, vide Notification No. 1/2018-Central Tax (Rate) dated 25.01.2018. Given the change in the GST rate after 01.07.2017, the issue of profiteering has been examined in two parts, i.e., by comparing the applicable tax rate and the availability of input tax credit during the pre-GST period (April 2016 to June 2017) when only VAT was payable @1% with **(1)** the post-GST period from July 2017 to 24.01.2018 when the effective GST rate was 12% and **(2)** with the post-GST period from 25.01.2018 to 31.03.2019 when the effective GST rate was 8%. Accordingly, based on Table-"**A**" above, the comparative figures of the tax rates, ratios of input tax credits to the Respondent's turnovers in the pre-GST and post-GST periods, the recalibrated basic price on account of the benefit of the additional input tax credit, and the excess collection (profiteering) by the Respondent during the post-GST period are tabulated in the Table-'B' below:

Table B

S. No.	Particulars		Pre-GST	Post- GST		
1	Period	A	April,2016 to June,2017	July,2017 to 24.01.2018	25.01.2018 to March 2019	Total July, 2017 to March, 2019
2	VAT/Service Tax/GST rate (%)	B		12	8	
3	Ratio of CENVAT/ VAT/Input Tax Credit to Turnover as per Table – 'B' above (%)	C	0	6.55	6.55	6.55
4	Increase in ratio of input tax credit availed post-GST (%)	D	-	6.55	6.55	6.55
	Analysis of increase in input tax credit:					
5	Base Price collected (Gross Turnover) (₹)	E		230,369,188	432,413,856	662,783,044
6	GST Collected on Basic Price(₹)	F= E*12% or 8%		27,644,303	34,593,108	62,237,411
7	Total Demand raised (₹)	G=E+F		258,013,490	467,006,964	725,020,454
8	Recalibrated Basic Price(₹)	H=E*(1-D) or 93.45 % of E		215,280,006	404,090,748	619,370,754
9	GST @12/8% (₹)	I= H*12/8%		25,833,601	32,327,260	58,160,861
10	Commensurate demand price (₹)	J= H+I		241,113,606	436,418,008	677,531,615
11	Excess Collection of Demand or Profiteering Amount (₹)	K= G–J		**16,899,884**	**30,588,956**	**47,488,840**
12	Net Benefit passed on	L		0	18,856,367	18,856,367
13	**Excess Collection of Cum-tax Demand raised or Profiteered Amount**	**M**		**16,899,884**	**11,732,589**	**28,632,473**

18. The DGAP has submitted that as per the above table, the additional input tax credit of 6.55% of the turnover should have resulted in a commensurate reduction in the base price as well as cum-tax-prices. Therefore, in terms of Section 171 of the Central Goods and Services Tax

Act, 2017, the benefit of the aforesaid additional input tax credit that has accrued to the Respondent, is required to be passed on to the recipients.

19. The DGAP has further submitted that the Respondent during the course of hearing before this Authority, vide submission dated 25.07.2019 had stated that he had passed on the benefit of input tax credit to the home-buyers by way of issuing Credit Notes and not charging GST from his customers in their last demand raised in October 2019. He submitted details of Credit Notes to the tune of Rs. 1,95,09,694/-, issued to 797 home-buyers. However, on perusal of the data, the DGAP has noticed that out of these 797 home-buyers, 9 buyers have cancelled their booking, and hence they had been excluded, also, no details of benefit passed on to 16 other home-buyers could be found. Accordingly, the total quantum of benefit passed on to the home-buyers was found to be Rs. 1,88,56,367/- to 772 home-buyers. The benefit so passed on in the form of credit notes on GST from the customers, has been subsequently deducted from the respective home-buyers to arrive at the final amount of profiteering. The same has been verified by the DGAP from the data submitted, random verification of demand letters issued by the Respondent, and credit notes issued. Accordingly, the amount of profiteering, i.e. Rs. 1,88,56,367/- which has been adjusted has been shown in Row 12 of the above Table-B.

20. The DGAP has claimed that based on the aforesaid CENVAT/input tax credits available in the Pre and Post-GST periods and the demands raised by the Respondent on the Applicants and other home buyers towards the value of construction on which GST liability @ 12% was discharged by the Respondent during the period 01.07.2017 to 24.01.2018, the amount of benefit of ITC not passed on to the recipients or in other words, the profiteered amount comes to Rs. 1,68,99,884/- which includes GST on the base profiteered amount of Rs. 1,50,89,182/-. Further, the amount of benefit of input tax credit that needs to be passed on by the Respondent to the recipients, or in other words, the profiteered amount during the period 25.01.2018 to 31.03.2019, comes to Rs. 3,05,88,956/- out of which Rs. 1,88,56,367/- had been claimed to be passed on by the Respondent, leaving a net of Rs. 1,17,32,589/-which includes 8% GST on the base profiteered amount of Rs. 1,08,63,508/-. Therefore, the total profiteered

amount during the period 01.07.2017 to 31.03.2019 comes to Rs. 2,86,32,473/- as quantified by the DGAP in the Table C given below;

Table-C (Amount in Rs.)

S. No.	Category of Customers	No. of Units	Area (in Sq ft)	Amount raised/to be raised Post GST	Benefit to be passed on as per Annex-13	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 (Tower 0)	1	560	14,50,312	1,24,870	34,807	70,069	Further Benefit to be passed on as per Annex-13
2	Applicants (Tower 1)	3	1636	30,10,625	2,16,922	90,035	1,26,887	Further Benefit to be passed on as per Annex-13
3	Applicants (Tower 2)	2	1093	19,73,813	1,19,867	56,237	63,630	Further Benefit to be passed on as per Annex-13
4	Applicants (Tower 3)	3	1707	29,60,629	2,07,470	1,04,422	1,03,048	Further Benefit to be passed on as per Annex-13
5	Applicants (Tower 17)	2	1591	24,39,563	1,74,705	76,657	98,048	Further Benefit to be passed on as per Annex-13
6	Applicants (Tower 18)	4	2134	32,71,675	2,34,310	1,10,455	1,23,855	Further Benefit to be passed on as per Annex-13
7	Buyers other than Applicant (Tower 0 to 21)	799	3,96,74 5	70,99,40,417	4,64,30,660	1,83,83,752	2,80,46,908	Further Benefit to be passed on as per Annex-13
	Total	815	3,99,475	72,45,93,230	4,74,88,829	1,88,56,365	2,86,32,474	

21. The DGAP, based on the details of outward supplies of construction services submitted by the Respondent, has observed that the service has been supplied in the State of Haryana only.

22. The DGAP in conclusion has claimed that the Respondent had constructed a total number of 818 flats, out of which he had booked 815 units. However, 27 units were booked after the Respondent had opted for the 1% GST scheme w.e.f. 01.04.2019 and only 788 units were booked in the period when the Respondent was availing the benefit of Input Tax Credit i.e. before 01.04.2019, and profiteering has been calculated for 788 units only. From the home-buyers data, all such units which have since been cancelled have been excluded and only the home-buyers from whom demands have been raised in the post-GST period 01.07.2017 to 31.03.2019 have been included in the profiteering calculation. Those units where the booking was done in the pre-GST period or demands were raised in the post-GST period but they have been consequently cancelled and have been excluded from the calculation of profiteering. The

Respondent had provided a list of such units and demands raised from them. Therefore, the above computation of profiteering was with respect to those flats only where demands had been raised or payments had been received in the post-GST period, and which were not cancelled as of 31.03.2019. If the input tax credit in respect of the unsold flats from whom no consideration has been received is taken into account to calculate profiteering in respect of the flats where payments have been received post GST, the input tax credit as a percentage of turnover would be distorted and erroneous.

23. In view of the above discussion, the DGAP has concluded the benefit of additional input tax credit to the tune of 6.55% of the turnover, accrued to the Respondent post-GST, and the same was required to be passed on to the Applicants and other recipients during the period 1.07.2017 to 31.03.2019. Such ITC amounted to Rs. 4,74,88,840/-. On verification it was ascertained by the DGAP rhat, the Respondent had passed on benefit amounting to Rs. 1,88,56,367/- by way of Credit Notes to 772 recipients of supply/home buyers. The DGAP reported that after allowing deduction of such benefit already passed on, it is found that, the Respondent has realized an additional amount to the tune of Rs. 34,418/- each from Applicant no. 1, 2 & 3, Rs. 36,120/- from Applicant no. 4, Rs. 27,510/- each from Applicant no. 5, 7, 8, 9, 10, 11, 12,15, Rs. 36,120/- from Applicant no. 6, Rs. 48,029/- from Applicant no. 13, Rs. 70,068/- from Applicant no. 14, and Rs. 71,868/- from Applicant no. 16 and an amount of Rs. 2,80,46,935/- from 772 other recipients who were not Applicants in the present proceedings. These recipients were identifiable as per the documents on record as the Respondent has provided their names and addresses along with the unit no. allotted to them. Therefore, this additional amount of Rs. 2,80,46,935/- was also required to be returned to such eligible recipients. The DGAP has also argued that given the aforementioned findings, it was apparent that the provisions of Section 171(1) of the Central Goods and Services Tax Act, 2017 have been contravened by the Respondent in the present case.

24. The above Report was considered by this Authority in its meeting held on 31.08.2020 and a Notice dated 07/08.09.2020 enclosing the said

Report dated 28.08.2020 of the DGAP, was issued to the Respondent to explain why the above Report of the DGAP should not be accepted and his liability for profiteering should not be determined under Section 171 of the CGST Act, 2017 and also directing him to submit his written submissions. The Respondent vide his submissions dated 07.10.2020, has furnished his reply to this Authority, wherein he has inter-alia contended that:-

(a) the real estate industry is a complex business in terms of involvement of the Goods and Services and hence it is a complex job to identify the benefit of anti-profiteering measures.

(b) there is no methodology provided under the GST law for the calculation of the ITC benefit and its distribution, particularly in the case of real estate and construction contracts where the prices of homes/ units were fixed before the implementation of GST a portion of work was executed later on after the rollout of GST.

(c) there is no tax-rate reduction in his case. On the contrary, the prices of inputs and services have increased while the prices of works contact remained unchanged since the Pre-GST period. In respect of the benefit of ITC though the

(d) the only benefit that accrued to him was on account of Excise Duty/ Works Contract Tax/ Service Tax for which he was not eligible for the credit but which has now been made available to him Post-GST.

(e) based on his estimation, he had passed on the benefit to his homebuyer customers and he agrees to pass the balance credit, if any, based on actual working in line with Section 171 of the CSGT Act.

(f) the DGAP computation was much more than the actual benefit that had accrued to him since it has been worked out on basis of the proportionate demands raised by him. That the methodology adopted by DGAP is arbitrary as it completely ignores the actual working of goods and services utilized by him in the Pre-GST and Post-GST periods.

(g) the DGAP in his Report dated 28th August 2020 has improperly and baselessly computed the profiteered amount, completely ignoring his submissions without considering the details of actual rates of tax of

various items/ inputs provided by him. Based on the data provided by him, the ITC benefit which needs to be passed on by him works out to Rs. 2,08,64,938/- while the ratio of ITC Benefit to Turnover works out to 2.57%, out of which he has already passed on Rs. 1,88,56,365/- to his customers. However, the DGAP has calculated the profiteered amount to be Rs. 4,74,88,840/-, which is baseless and incorrect, ignoring the amount of excess taxes paid by him under the GST regime to his suppliers due to an increase in the rate of tax. To the extent of excess amount paid by him to his suppliers, no benefit accrued to him which would need to be passed on by him to his customers. Further, since he had already passed on a sum of Rs. 1,88,56,365/-, his was not a case of profiteering.

(h) the DGAP's investigation Report should not be considered as correct since it is devoid of merit and since the methodology adopted by DGAP for calculation of benefit to be passed was absurd in as much as it amounted to passing on full ITC to the customers, ignoring that there had been an increase in the rate of tax of his inputs as compared to pre-GST period. He also submitted that in the construction industry, projects went on for 2-3 years, and while the costs were constantly incurred by the builder/developers at each stage of development to finish the project and ITC of such cost was availed by the builder/developer. However, the revenue of the builder was earned only when a milestone as set out in the agreement was achieved by the developer. Therefore, the cost incurred by the developer in a particular period and the subsequent ITC availed on such cost need not synchronize with the turnover of that particular period, because if a milestone was not achieved in a particular period then demand could not be raised, and therefore, there would be no revenue for the developer.

(i) as the project was totally complete on the date of his instant submissions and since he was paying GST under the composition scheme since April 2019 and had stopped taking ITC from February 2019, he had complete details of how much ITC he had taken and how much increase in taxes (GST) he had paid to the suppliers of goods and services but the DGAP has ignored the same and has wrongly calculated that he had benefitted by 6.55 % of the total turnover in the

GST Regime due to introduction of GST. However, as per actuals, it works out to only 2.85%.

(j) the DGAP has ignored the fact that the tax on inputs used for construction and services of the contractor under works contract also increased when GST was introduced as is evident from the table below:-

Input	Excise Duty	VAT(CST)/Service Tax/WCT	GST	%Increase
Steel	12.50%	5%(VAT)/2%(CST)	18%	3%
Cement	12.50%	5%(VAT)/2%(CST)	28%	60%
Construction Services		5.25%(WCT)	18%	242%
Other Items		5%Approx.	18/28%	400%

(k) the DGAP ought to have considered the following data while making the computation:-

Particulars	Input Tax Credit which was not available to the Respondent	Rate of GST Paid on Purchases	GST Input Tax Credit to be passed (Benefit)	Purchases in Post GST in Rs.				Total GST Paid on purchases for which ITC has been Claimed	Total GST Excess Paid to the Supplier of Goods and Services in GST Regime (for Which ITC is to be allowed)	Credit not available earlier (Benefit) that needs to be passed
	Pre-GST Tax%	Post GST Tax %	GST% to be passed	Cement	Steel	Const. Service s	Other Items			
Cement	14.69%	28%	14.69%	20540019				6751345	2673191	3078154
Steel (Annexure B)	15.19%	18%	15.19%		41028914			7385205	1150952	6234253
Services	5.43%	13.81%	5.43%			183235363		24212388	14271040	9941348
Other Items (Annexure D)	5%	18/28%	5%				54,190,014	10482770	7773269	2709501
Adjustments on GST Returns								-49141	-49141	
				20540019	41028914	183235363	54190014	47751385	25628314	21,963,251

*All these other items/work was done/conducted after the implementation of GST and therefore no such benefit is to be passed. On other Items, an Average Rate of 5% has been estimated.

(l) therefore, accordingly the maximum amount that he could have been required to pass on as ITC benefit works out to be Rs. 2,19,63,251/-, as calculated above, based on the understanding that the increase in the rate of taxes paid by him to his suppliers should be deducted while calculating the amount of profiteering.

(m) that at the time of making his submissions before the DGAP,

he was under the impression that in the pre-GST regime, he was covered under the composition scheme under VAT, and that there was no service tax on Affordable Housing. Therefore, he had not been claiming input tax credit of VAT as well as the credit of Service Tax. However, as per his VAT assessment order received in the month of March 2020, he has been asked to pay VAT and has thus also claimed ITC Rs. 11,55,572/- pertaining to the pre-GST period.

(n) based on his above submissions, a revised worksheet was put forth by the Respondent

25. The Applicant No. 2 submitted his reply vide submissions dated 01.10.2020, in reponse to the DGAP's Report 28.08.2020 stating that Respondent had not availed any ITC between April 2019 to November 2019 as he had opted for New Scheme. Further, he submitted that as a lot of work was done by the Respondent during that period, the Respondent be directed to claim ITC of the above period which might be further passed on to buyers.

26. Applicant No. 2 also submitted that the Respondent was paying VAT @ 1% under Haryana VAT Composition Scheme and therefore he was not eligible to avail credit of VAT. Further, he stated that the VAT paid by the Respondent under Composition Scheme was now being demanded from home buyers. He also stated that vide Notification dated 25.09.2015 of the Excise & Taxation Dept. Haryana, those developers who had opted for the Composition Scheme for payment of VAT could not charge VAT from the buyers under Section 2 (v) & (vi) of the VAT Act as shown below;

"(2) The composition developer opting for compositions under this scheme shall

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(v) Not collect any amount by way of tax;

(vi) Not issue " Tax Invoices".

He further alleged that since the Respondent could not issue tax

invoices, he had illegally and wrongly collected 1% VAT, hence he has requested for necessary instruction to be given to the Respondent.

27. Applicant No. 1 vide his letter dated 08.10.2020 submitted his reply to the aforesaid Report of the DGAP, requesting that the VAT paid by the Respondent before the rollout of GST, should also be incorporated in the calculation of profiteering.

28. The submissions of Applicant No. 1, Applicant No. 2, and the Respondent were forwarded to the DGAP to file his clarifications under Rule 133(2A) of the CGST Rules 2017. Accordingly, the DGAP vide his supplementary Report dated 18.11.2020 has filed his clarifications on the issues raised by the above Applicants and Respondent as follows:-

(i). With respect to the submission of Applicant No. 2, the DGAP has clarified that the benefit of ITC on construction service is not available to the Respondent after the date of OC. However, he may avail ITC on Goods and Services required for his maintenance service. The computation of profiteering is limited to the issuance of the Completion/ Occupation Certificate and therefore the contention of the Applicant appears to be incorrect.

(ii). The DGP has further stated that the Respondent opted for the scheme, which was available to him as per the provisions of GST law and there is no provision in Section 171 of the CGST Act, 2017 to issue such directions to any registered person. Hence, it appears that the contention of the Applicant no. 2 is not as per Section 171 of the CGST Act, 2017.

(iii). With respect to the submission dated 08.10.2020 of Applicant No. 1, the DGAP has clarified that in the pre-GST period 1 % VAT was payable while in the post-GST period, GST was payable on inputs that were allowed as a credit to Respondent. In his report dated 28.08.2020, the DGAP reported that the profiteering done on higher Input

Tax Credit availed should be passed on to the buyers.

(iv). With respect to the submissions dated 07.10.2020 of the Respondent, the DGAP has submitted his point-wise clarification as under:

(a). on the contentions of the Respondent that the DGAP's report should not be accepted, as it is not based on actual calculation provided by him, the DGAP has stated that his Report was fully based on the data submitted by the Respondent and also the methodology adopted by him to derive the additional benefit of ITC in the post-GST period, i.e. profiteering had been enumerated in detail in the investigation report.

(b). on the Respondent's contention that, as there had been an increase in the rate of tax as compared to the pre-GST period, the corresponding excess amount of tax has been paid by the Respondent to the suppliers of goods and services and the same should be reduced while calculating the amount of profiteering/benefit to be passed on by him, the DGAP has submitted that as per Section 171 of the CGST Act, 2017, *"any reduction in rate of tax on any supply of goods* or *services* or *the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices."*

Before the GST regime, in the erstwhile Service Tax regime, the Respondent was exempted from Service Tax, and no credit was admissible to him. Also that in the VAT regime, he was under the composition scheme, and no VAT input credit was admissible to him.

Accordingly, with the introduction of GST, all the input tax credit that was admissible to him was additional Input Tax Credit and has to be passed on to the home-buyers.

(c). on the Respondent's contentions that the DGAP in its reinvestigation report in Table-A had calculated that he had benefitted by 6.55% of the total turnover in the GST regime due to the introduction of GST, however, as per actuals it worked out to be 2.85%, the DGAP has stated that he did not look into the individual costing of the different products and services being used for provisioning of services and as no credit was available to the Respondent for provisioning of output service before implementation of GST whereas Input Tax Credit was available for all goods and services to the Respondent post-GST implementation, so the additional benefit of Input Tax Credit available to the Respondent has to be passed on to the Home-buyers.

(d). on the Respondent's contentions that ITC of VAT in the pre-GST period should be allowed, the DGAP has submitted that the Notice of initiation of Investigation under Rule 129 of CGST Rules, 2017 was issued on 12.09.2018 and in response, the Respondent informed that there was no VAT input credit availed by him and the raw material was purchased against 'Form-C'. However, he did not submit any VAT details or returns in this regard. After the issuance of the Investigation report dated 27.02.2019 the Respondent vide letter dated 17.05.2019 submitted that as per the Government of Haryana VAT policy, no VAT was charged from homebuyers. The Respondent had categorically submitted that he had opted for the Composition Scheme of 1% VAT in Haryana VAT for his project and these facts were also reported in the Report dated 28.08.2020 under Rule 133(4) of CGST Rules, 2017. Now the Respondent is stating that as per the VAT Assessment Order he should be allowed to avail the benefit of VAT which is against the statutory requirement under the Haryana Value Added Tax Act, 2003 as amended. Hence, the contention of the

Respondent may not be accepted.

29. On receipt of the above Supplementary Report dated 18.11.2020 of the DGAP, this Authority vide Order dated 07.12.2020, forwarded the same to the Applicants and Respondent directing them to file consolidated written submissions and also fixed a Hearing.

30. According to the above-said Order dated 07.12.2020 of this Authority, the Applicant No. 1 has furnished his submissions dated 30.12.2020 and 08.02.2021, stating that as per DGAP's Report dated 28.08.2020, the Respondent has not availed ITC during the period from April 2019 to November 2019 as he has opted New Scheme but it is to be mentioned that the OC of the project was issued in December 2019. Applicant No. 1 further stated that the Respondent may be directed to avail the ITC between April 2019 to November 2019 for the instant project and the same be also passed on to him.

Further, Applicant No. 1 has stated that though the DGAP has clarified that "*Respondent vide letter dated 17.5.2019 submitted that as per the Government of Haryana VAT Policy, no VAT was charged from home buyers. The Respondent has categorically submitted that he has opted for the Composition Scheme of 1 % VAT in Haryana VAT for his project*", however, vide demand letter dated 16.10.2020, the Respondent has demanded Rs. 34,452/- on account of VAT mentioning calculation as per Sales Tax Assessment Order for the financial year 2016-17 & 2017-18 which is contrary to the Respondent's contention that no VAT has been charged from the home buyers.

31. The Respondent vide his submissions dated 06.02.2021 filed his rejoinder, wherein:

(a) he has claimed that the composition of this Authority is unsustainable and unconstitutional. He stated that this Authority has been empowered to deal with substantive questions of law and once an order is passed by this Authority and there is no statutory provision for challenging the same in appellate or review proceedings. Despite exercising judicial powers, this Authority has been statutorily constituted without a judicial member under Rule 122

of the Central Goods and Service Tax Rules, 2017. In this regard, he has quoted the judgment of the Hon'ble Supreme Court in the case of S.P. Sampath Kumar v. Union of India, (1987) 1 SCC 124 and Madras Bar Association v. Union of India, (2014) 10 SCC 1 wherein it has been observed that matters requiring decision making on substantive questions of law and its interpretation must necessarily be adjudicated upon by judicial members. Further, the Madras High Court has recently, in its Order dated 20.09.2019 in the case of Revenue Bar Association v. Union of India, W.P. Nos. 21147,21148 and 14919 of 2018, has struck down Sections 109 (3) and 109 (9) of the Central Goods and Service Tax Act, 2017 which prescribed that the GST Appellate Tribunal shall consist of one judicial member and two Technical Members. Given the above, it is humbly submitted that the composition of this Authority is bad in law and unsustainable.

(b). he has also claimed that Section 171 of the CGST Act is *ultra vires* of Article 246A of the Constitution of India. Article 246A according to which the GST is being levied under the CGST Act only provides for legislation concerning goods and services tax on supply of goods or services or both therefore, insofar as the provisions of Section 171 seek to fix prices at which the goods and services ought to have been supplied is beyond the scope and ambit of Article 246A, apart from unreasonably interfering with the right to trade. Therefore, Section 171 is beyond the scope and ambit of Article 246A and Article 19 (1)(g) and accordingly *ultra vires* the Constitution of India.

(c). he has further claimed that the CGST Act, the CGST Rules, and the NAA Methodology and Procedure do not prescribe any methodology or guidelines by which profiteering can be computed under Section 171 of the CGST Act. The only requirement under Section 171 (1) of the CGST Act is that the benefit of any tax rate reduction/ benefit of ITC shall be passed on to the recipient by way of a "commensurate reduction in prices" and to date, neither the CGST Act nor the CGST Rules nor any other form of delegated legislation, has prescribed any method of computation by which an amount of

'profiteering' can be computed. He has also submitted that no guidelines whatsoever have been framed leaving the issue to the complete discretion of the DGAP who for the first time in its Report is devising a method by which he is seeking to determine an amount that is allegedly profiteered. Similarly, no guidelines have been laid down as to the determination of passing on of commensurate benefit by this Authority under Section 171 of the CGST Act. He has also stated that the method adopted by the DGAP or NAA has no statutory sanction and cannot be regarded as a mandatory prescription at all. It is well-settled that in the absence of proper computation or machinery provisions, the entire scheme of the statute by which a charge is sought to be created fails, Reliance in this regard has been placed on the judgments of the Hon'ble Supreme Court in the cases of CIT v. B.C. Srinivasa Setty, (1981) 2 SCC 460 and CCE v. Larsen & Toubro Ltd., (2016) 1 SCC 170. In the absence of a prescribed methodology, there is an arbitrary exercise of the power by this Authority or DGAP. He has also submitted that as there is no such methodology or guidelines prescribed under the CGST Act or the CGST Rules, Section 171 of the CGST Act, Rule 126 of the CGST Rules and hence this Authority's Methodology and Procedure are completely vague, arbitrary, and ought to be declared unconstitutional.

(d). he has also contended that the rule-making power under Section 164 of the CGST Act has been conferred only on the Central Government and the said provision does not empower the Central Government to further delegate the same to any other person/authority. Further, Section 171 of the CGST Act also does not authorize any rules to be framed by this Authority or DGAP. Section 171 (3) of the CGST Act stipulates that the NAA shall exercise such powers and discharge such functions as may be prescribed in the CGST Rules. Given this, the CGST Rules themselves should have indicated the methodology and manner for the determination of profiteering. In the absence of any such authority under the CGST Act, Rule 126 of the CGST Rules cannot sub-delegate the power to determine the methodology and procedure for the determination of

profiteering under Section 171 of the CGST Act. Insofar as Rule 126 of the CGST Rules empowers the NAA to sub-delegate to itself the powers to determine the methodology and procedure for determination of profiteering under Section 171 of the CGST Act, the same is beyond the scope of Section 171 read with Section 164 of the CGST Act. Therefore, Rule 126 of the CGST Rules is unconstitutional for being in excess of its parent statutory provisions because it is a well-settled position of law that delegated legislation cannot go beyond the statutory provisions and Reliance has been placed in this regard on the judgment of the Hon'ble Supreme Court in case of Bimal Chandra Banerjee v. the State of MP, 1970 (2) SCC 467. He has also submitted that in the case of Union of India v. Intercontinental Consultants and Technocrats Private Limited, (2018) 4 SCC 669, the Hon'ble Supreme Court observed that *"It is trite that rules cannot go beyond the statute"*. Given the above judgments, he has submitted that such sub-delegation under Rule 126 of the CGST Rules beyond the scope of statutory provisions is illegal, without jurisdiction, and is unconstitutional. Without prejudice to the submissions made elsewhere, he has submitted that various provisions of this Authority's Methodology and Procedure are completely beyond the scope of its parent statutory provisions. Neither the CGST Act nor the CGST Rules empower the NAA to confer such powers on itself and the NAA's Methodology and Procedure is thus beyond the scope of the CGST Act or the CGST Rules. The NAA's Methodology and Procedure is *ultra vires of* the CGST Act / CGST Rules. Without prejudice to the aforesaid submissions, the NAA's Methodology and Procedure was notified only on 28.03.2018 and the same cannot be applied retrospectively for the past period, unless specifically so mentioned. He has also submitted that neither Rule 126 of the CGST Rules nor the NAA's Methodology and Procedure itself provides for its retrospective application.

(e). he has further contended that Section 171 is inapplicable to the present facts, it applies only when there is a one-to-one identification

between procurement of goods/services and their supplies. In the present case, the inputs/input services are procured for the project as a whole therefore, one-to-one identification between the procurement of goods/services and his supplies is not possible. He has also stated that the said provision of law intends to check illegal profiteering by a registered person and to see that the benefit of reduced tax incidence is passed on. The approach adopted by DGAP while determining the alleged profiteered amount restricts the right of the Respondent to carry on trade freely and amounts to price fixation by him, which is not the intent of the legislation. It is well settled that the right to reasonable profit is a part of the right to trade and any methodology prescribed under Section 171 of the CGST Act cannot be *dehors* a reasonable profit that may be earned or costs incurred by an enterprise. He has also submitted that the term 'profiteering' has been defined in Black's Law Dictionary, which was relied upon by the Hon'ble Supreme Court in the case of Islamic Academy of Education v. the State of Karnataka, (2003) 6 see 697, 774 as *"taking advantage of unusual or exceptional circumstances* to *make excessive profits". He has contended* that the DGAP has acted in a narrow and arbitrary manner by ignoring the relevant considerations hence the DGAP's report is liable to be set aside.

(f). he has also contended that the DGAP has erred in including the amount of excess GST collected on the alleged profiteering amount collected from the customers in the total amount of alleged profiteering liability and without prejudice to the submission that the provisions of Section 171 of the CGST Act have not been contravened, it is submitted that any amount of GST collected by him has been duly paid to the Government per the relevant statutory provisions of the CGST Act. Once the amount of tax so collected is deposited with the Government and he has not retained any such amount, he has submitted that no recovery of such an amount can be made against him. In this regard, he has claimed that the Central Government and the concerned State Governments are the authorities that collect GST and the Consumer Welfare Funds

constituted under the CGST Act / corresponding GST legislation of the concerned States are the beneficiaries of any amount of profiteering. Without prejudice to the submission that he has not contravened Section 171 of the CGST Act, any recovery of excess tax paid with respect to the amount of alleged profiteering liability should be recovered from the respective Governments which have collected the said excess tax and restituted to the recipients who are identifiable in the present case. Once the amount of tax so collected is deposited with the Government and he has not retained any such amount, no recovery of such an amount can be made against him, and Reliance in this regard has been placed on the decision of the Hon'ble Supreme Court in the case of Corporation Bank vs. Saraswati Abharansala and Anr. (2009) 1 SCC 504.

(g). he has also averred that before 01.01.2020 there were no substantive provisions authorizing a levy of penalty for violation of Section 171 of the CGST Act. He has further submitted that it was held in the case of Shree Bhagwati Steel Rolling Mills v. CCE (2016) 3 SCC 643 that a levy of penalty can only be by statutory law and only to the extent permitted thereby. The CGST Act does not provide for any penal provisions for contravention of Section 171 of the CGST Act. It is a settled judicial position that subordinate legislation has to conform to the statute under which it is made. In this regard, Reliance has been placed on the case of State of A.P. v. McDowell & Co., (1996) 3 SCC 709 and Indian Express Newspapers / (Bombay) Pvt. Ltd. v. Union of India, 1999 (110) E.L.T. 3 (S.C.). Hence the proposal to impose a penalty is liable to be set aside. In the absence of a prescribed methodology to pass on commensurate benefit, he cannot be said to have acted with any *mala fide* intention. He has submitted that he has acted in a *bonafide* manner and has adopted a reasonable methodology to pass on the GST benefit to his customers.

(h). he has further claimed that Section 171 of the CSGT Act, 2017 provided that any reduction in the rate of tax on any supply of goods or services or the benefit of ITC shall be passed on to the recipient

by way of commensurate reduction in prices and section 171(2) provided that this authority was required to examine whether ITC availed by the registered person or reduction in the rate of tax has actually resulted in a commensurate reduction in the price, however, the above Act was silent on the modus operandi to be adopted for the computation of the benefit, the methodology to be adopted and timing of passing on the said benefit. The legislature intended to provide rules concerning the computation of benefit accruing on account of transitioning into the GST regime however, there was no mechanism in place to compute the commensurate reduction in prices as there was no methodology for determining the meaning of the term "commensurate reduction in prices". Further, the CGST Act did not provide any time frame within which such commensurate reduction in prices was to be passed on and Rule 122 to 137 of the above Rues also did not provide any methodology for determining the meaning of the term "commensurate reduction" in prices and because of the absence of any prescribed methodology it was important to adopt a logical method and in case actual figures were available, then actual working has to be checked which could satisfy the intention of the legislature and rationally pass on the benefit to the customer on account of transition into GST regime. He has further claimed that he has not taken any credit of ITC, Excise Duty, or CENVAT Credit at the time of transition into GST Regime. Further, whatever ITC or CENVAT Credit which he was not taking earlier and which has been made available to him Post GST, he has prepared the working and passed on the benefit therefore, he has complied with the requirement of Section 171 of the CGST Act, 2017. He has also stated that the DGAP in his report has completely ignored the genesis of Section 171 of the Act as the intention of the legislature was to determine the benefit of ITC which was available to the registered person post introduction of GST and pass on the same to the customers by way of commensurate reduction in prices, however, in the case of the real estate sector, the output tax liability under the GST regime had increased as it attracted tax @ 12%, and later on, the rates of GST was reduced to 8% in case of Affordable Housing Projects, therefore, there has been no reduction in the rate of tax and

on the contrary the tax liability of the Respondent has increased. Further, he has stated that while opting for the abatement Scheme under the Service Tax and Composition Scheme under the VAT, he was not eligible to avail the credit of both due to which he was suffering an increased tax burden which had increased the costs which were to be borne by the customers, however, under the GST regime, the above taxes and duties did not amount to costs and hence, the above benefit was required to be passed on the customers. He has claimed that he had appropriately computed such non-creditable costs and passed on the benefit to the customers including the Applicants. He has submitted that he always had the intention to pass on the above benefit even though the same would be known to him only at the time of completion of the project. At the time of completion of the project, actual calculation has been made and provided to DGAP and the Respondent agrees to pass on the additional amount to the customers based on the actual amount of benefit for which complete details were provided to DGAP. He has also referred to the Press Release No. F. No. 296/07/2017-CX.9 dated 15 June 2017 which reads as below:-

> ***(a).*** *Central Excise duty is payable on most construction material @12.5%. It is higher in the case of cement. In addition, VAT is also payable on construction material from @12.5% to 14.5% in most States. In addition, construction material also presently suffers Entry Tax levied by the States. Input Tax Credit of the above taxes is not currently allowed for payment of Service Tax. The credit of these taxes is also not available for payment of VAT on construction of flats etc. under the composition scheme. Thus, there is cascading of input taxes on constructed flats, etc.*
>
> ***(b).*** *as a result, the incidence of Central Excise duty, VAT, Entry Tax, etc. on construction material is also currently borne by the builders, which they pass on to the customers as part of the price charged from them. This is not visible to the customer as it forms a part of the cost of the flat.*

(c). *this will change under GST. Under GST, full input credit would be available for offsetting the headline rate of 12%. As a result, the input taxes embedded in the flat will not (& should not) form a part of the cost of the flat.*

(d). *the builders were expected to pass on the benefits of lower tax burden under the GST regime to the buyers of property by way of reduced prices/ installments..."*

He has also submitted that based on the above press release, every developer was required to pass on the benefit of Excise Duty and VAT as he was able to avail ITC of the GST. The approach prescribed by the Central Board of Indirect Taxes & Customs (CBIC) had further substantiated the fundamentals laid down in Section 171 of the CGST Act, 2017 and he had followed a similar methodology to identify such costs and had already passed on the above benefit to his customers.

(i). further, he has pleaded that it was an established principle of law that the intention of the legislature was deemed to be a cornerstone in the interpretation of the statutes. Citing the law settled in the case of United Bank of India Calcutta v. Abhijit Tea Co. Pvt. Ltd. and others decided on 05.09.2000 he has claimed that it was held that *"Regarding purposive interpretation, Justice Frankfurter observed as follows:*

Legislation has an aim, it seeks to obviate some mischief, to supply an inadequacy, to effect a change of policy, to formulate a plan of government. That aim, that policy is not drawn, like nitrogen, out of the air; it is evidenced in the language of the statute, as read in the light of other external manifestations of purpose ("Some Reflections on the Reading of Statutes) (1947) 47 *CLR* 527."

Based on the above observation, he has stated that the tax authorities and the adjudicating authorities while interpreting the issues related to anti-profiteering measures may primarily infer the

true intention of the legislature while interpreting these measures. He has also stated that in the present case, the DGAP had computed the amount of benefit by merely arriving at the difference of ratio of CENVAT Credit availed to taxable turnover in the pre-GST regime vis-a-vis the ratio of ITC to taxable turnover during the period from July 2017 to March 2019, which was not in line with the intention of Section 171 of the CGST Act, 2017. The term 'Anti-Profiteering' used in Section 171 connoted that no registered person should make additional profits on the transition to the GST in respect of the taxes which were not available as credit under the pre-GST regime however, the taxes paid on services were available as credit even under the erstwhile regime and the price was accordingly determined hence, such taxes should not be considered for computing the benefit. Any increase in the rate of tax could not be considered for the computation of profiteering. The supplies in respect of which the credit was available even under the erstwhile regime, any incremental increase in the credit due to an increase in the rate of tax could not be considered as part of the benefit. He submitted that the ratio of CENVAT ITC to turnover considered by the DGAP had completely ignored the above fact and hence it should not be accepted. The methodology adopted by the DGAP to determine the profiteered amount *for* the period up to 31.03.2019 without taking into *account* the increase *in* the rate of tax was incorrect *and* if the above increase in the rate of tax was considered the **ratio of benefit *would* be reduced to 2.85 % as opposed to 6.55 %.**

(j). he has further submitted that as per Section 171 (1) of the CGST Act 2017;

'Any reduction in rate of tax on supply of goods or services or the benefit of Input Tax Credit shall be passed on to the recipient by way of commensurate reduction in price.'

In the instant case, the effective rate of tax on supply of construction services to the customers had increased under the GST regime. Further, regarding the benefit of ITC, **he was not allowed to avail ITC of VAT paid on inward supplies** consumed for construction of flats as well as Cenvat Credit of duties paid on input services used in providing construction services to the customers. Therefore, pursuant to the introduction of GST, to the extent of the rate of VAT paid and

Cenvat Credit which was not available earlier and was made available on the implementation of GST and based on the working, he has passed on the benefit to the customers of Rs. 1,88,56,365/-. As the project has been completed and OC has been obtained, complete details of ITC and Cenvat Credit under Pre GST and Post GST were available and he has provided the complete detailed working along with all the invoices under Pre GST and Post GST regime and worked out the benefit @ 2.57 % however as per DGAP formula it works out to be 2.85% and he agrees to pass on the additional benefit @ 2.85% less amount of benefit already paid of Rs. 1,88,56,365/- to the customers. He has also stated that the DGAP has completely ignored his calculation and has worked out the benefit @ 6.55 % amounting to Rs. 4,74,88,839/- which amounted to complete ITC availed by him during Post GST Regime. He has also stated that the intent of the legislature on implementation of this provision was to pass on the benefit and not the complete ITC availed by the Respondent as the rate of GST Post GST implementation for all Inputs and Input Services has Increased tremendously like Cement from 12.5% Excise Duty and 2% CST to 28% GST, Steel from Excise Duty of 12.5% and 2% CST to 18% GST and on Works contract from 5.25 % to 18%, etc., which amounts to increase in the rate of tax being paid to suppliers of goods and services and also paying the same as a benefit to the customer, will increase the cost to him and will result in a complete loss to him, which has never been the intent of the legislature. He has also stated that as per the working of the DGAP, he has paid additional GST due to an increase in rate to the suppliers and also passed on the same as a benefit to the customers. Therefore, there will be a double loss to the Respondent, which was never the intent of the legislature. Therefore, the computation done by DGAP based on an absurd formula, when actual figures are available, cannot be accepted. He has requested to check the actual working of benefit as the project has already been completed and all the details are available with DGAP.

32. The above said submissions dated 06.02.2021 of the Respondent were forwarded to the DGAP for clarifications on the following issues;

(i). the total ITC available to the Respondent from July 2017 to Jan. 2019 has been shown as Rs. 4,77,91,565/- in para 13 (viii) of the DGAP report dated 28.08.2020; whereas in Table A of his report, the same amount has been shown as total ITC for the period July 2017 to March 2019. Whether the Respondent had availed ITC for the month of Feb. 2019 and March 2019 ?

(ii). whether the Respondent has reversed the credit in respect of 27 units that were booked after he has opted for the 1% GST scheme w.e.f. 01.04.2019 is mentioned in para 27 of the report dated 28.08.2020 ?

33. Accordingly the DGAP vide his supplementary Report dated 16.02.2021 and 18.04.2021 has submitted replying on the above issues as below:-

(a). On the issue mentioned in para 32 (i) supra, the DGAP has stated that the total ITC available to the Respondent from July 2017 to January 2019 is Rs. 4,77,91,565/-, as mentioned in Table of para 13 (viii) of the DGAP's report dated 28.08.2020 is correct and the amount of total ITC for the period July 2017 to March 2019 is same as July 2017 to January 2019 because the Respondent has not availed ITC in Feb 2019 and March 2019.

(b). On the issue mentioned in para 32(ii) supra, the DGAP has stated that the Respondent has reversed ITC in respect of 27 units in the month of Jan. 2021.

(c). On the contention of the Respondent made at para 31 (a) supra, the Respondent in the said para is baseless as this Authority has been constituted under Section 171 (2) of the CGST Act. 2017. The Parliament, the State Legislatures, the Central and the State Governments, and the GST Council in their wisdom have not thought it fit to provide for a judicial member in this Authority. Such a member has also not been provided in the other such Authorities like the TRAI or the Authorities on Advance Rulings on the Income Tax Authorities on and the Central Excise and the Goods and Services Tax. Hence, the allegations made by the Respondent regarding the unconstitutionality of this Authority are wrong. Therefore, the cases of **S.P. Sampath Kumar v. Union of India. (1987) 1 SCC 124** and **Madras Bar association v. Union of India, (2014) 10 SCC 1**, are not relevant. **The citation of Revenue Bar Association v. Union of**

India, W.P. Nos. 21147 and 14919 of 2918 is also not applicable here as the comparison drawn by the Respondent does not stand in this matter.

(d). On the contention of the Respondent made at para 31 (b) supra, the DGAP has stated that the provisions of Section 171 of the CGST Act, 2017 on Anti-profiteering and Rules made thereunder have been passed by the Parliament. The Respondent cannot proceed with an assumption that the Legislature enacting the statute has committed a mistake when the language of the statute is plain and unambiguous. The Respondent is not at liberty to find a defect but to proceed on a footing to follow the Intention of the Statute. Section 171(1) of the Act, envisages that any reduction in the rate of tax or the benefit of the input tax credit has to be passed on to the recipient by way of commensurate reduction in prices. In other words, every recipient of goods or services has to get the benefit from the supplier, and hence, this benefit has to be calculated for each product supplied. Further, he has stated that the legislature had delegated the task of prescribing the powers and functions of the Authority to the Central Government as per Section 171 of the COST Act, 2017 read with Section 2(87) of the Act, on the recommendation of the GST Council, which is a Constitutional Federal body created under the 101st Amendment of the Constitution which has formulated and notified Rules 127 and 133 which prescribe the functions and powers of the Authority. Both the above Rules have been framed under Section 164 of the CGST Act, 2017 which also has the sanction of the Parliament and the State Legislatures. It shows that the delegated power to prescribe powers and functions given under Section 171(3) has been duly exercised by the Central Government by formulating the above Rules, on the recommendation of the GST Council. Therefore, this Authority may exercise such powers as have been prescribed under the CGST Rules, 2017. Since the functions and powers to be exercised by this Authority have been approved by competent legislatures, the same is legal and binding on the Petitioner. He has further stated that Article 19 (1) (g) of the Constitution guarantees all the citizens the right to freedom of trade and commerce and Section

171 of the Act or the Rules 126, 127, and 133 made thereunder nowhere infringe upon this Fundamental Right. Therefore, Section 171 of the CGST Act is not ultra vires of Article 19(1)(g) and 246A, as Article 246A gives power to the legislature to frame GST Law and Anti-profiteering provisions are part of GST Law.

(e). On the contention of the Respondent made at para 31 (c) supra, the DGAP has stated that the said contention of the Respondent in the said para is not correct. Further, he has stated that the "Methodology and Procedure" has been notified by this Authority vide its Notification dated 28.03.2018 under Rule 126 of the CGST Rules, 2017. The main contours of the 'Procedure and Methodology for passing on the benefits of reduction in the rate of tax and the benefit of ITC are enshrined in Section 171 (1) of the CGST Act, 2017 itself which states that "Any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices." He has also stated that it is clear from the perusal of the above provision that it mentions a "reduction in the rate of tax on any supply of goods or services" which does not mean that the reduction in the rate of tax is to be taken at the level of an entity/group/company for the entire supplies made by it. Therefore, the benefit of tax reduction has to be passed on at the level of each supply of Stock Keeping Unit (SKU) to each buyer of such SKU and in case it is not passed on the profiteered amount has to be calculated on each SKU. Therefore, the contention that the profiteered amount should be computed at the entity/group/company level is untenable. Further, the above Section mentions "any supply" i.e. each taxable supply made to each recipient thereby clearly indicating that netting off of the benefit of tax reduction by any supplier is not allowed. A supplier cannot claim that he has passed on more benefit to one customer therefore he could pass less benefit to another customer than the benefit which is actually due to that customer. Each customer is entitled to receive the benefit of tax reduction on each product purchased by him. The word "commensurate" mentioned in the above Section gives the extent of benefit to be passed on by way of reduction in the prices which has to

be computed in respect of each product based on the tax reduction as well as the existing base price (price without GST) of the product. The computation of commensurate reduction in prices is purely a mathematical exercise that is based upon the above parameters, hence it would vary from product to product, hence no fixed mathematical methodology can be prescribed to determine the amount of benefit that a supplier is required to pass on to a recipient the profiteered amount. However, to give further clarifications and to elaborate upon this legislative intent behind the law, this Authority has been empowered to determine/expand the Procedure and Methodology in detail.

He has further stated that one formula which fits all cannot be set while determining such a "Methodology and Procedure" as the facts of each case are different. In one real estate project, the date of start and completion of the project, price of the house/commercial unit, mode of payment of the price, stage of completion of the project, the timing of the purchase of inputs, rates of taxes, amount of ITC availed, total saleable area, area sold and the taxable turnover realized before and after the GST implementation would always be different from the other project and hence the amount of benefit of additional ITC to be passed on in respect of one project would not be similar to another project. Issuance of Occupancy Certificate/Completion Certificate would also affect the amount of benefit of ITC as no such benefit would be available once the above certificates are issued. Therefore, no set parameters can be fixed for determining the methodology to compute the benefit of additional ITC which would be required to be passed on to the buyers of such units. The case of **CIT v. B.C. Srinivasa Setty (1981)2 SCC 460 and Commissioner, Central Excise and Customs, versus Larsen and Toubro Limited (2016)1 SCC 170** is not applicable in this case as the "Methodology and Procedure has been notified by this Authority vide its Notification dated 28.03.2018 under Rule 126 of the CGST Rules, 2017.

(f). On the contention of the Respondent made at para 31 (d) supra, the DGAP has submitted that the contentions of the Respondent

made in the said para are not correct as the Parliament, as well as all the State Legislature, have delegated the task of framing of the Rules under the CGST Act, 2017 on the Central Government as per the provisions of Section 164 of the above Act. Accordingly, the Central Government in terms of Section 171 (3) of the CGST Act, 2017 read with Section 2 (87) of the Act, has prescribed the powers and functions of this Authority, on the recommendation of the GST Council, which is a Constitutional federal body created under the 101st Amendment of the Constitution, as per Rule 127 and 133 of the CGST Rules, 2017. Further, the power to determine its Methodology & Procedure has been delegated to this Authority under Rule 126 of the above Rules as per the provisions of Section 164 of the above Act as such power is generally and widely available to all the judicial, quasi-judicial and statutory authorities to carry out their functions and duties. He has further stated that the above delegation has been granted to this Authority after careful consideration at several levels and therefore, there is no ground for claiming that the present delegation is excessive. Since the functions and powers to be exercised by this Authority have been approved by competent bodies, the same is legal and binding on the Respondent.

(g). On the contention of the Respondent made at para 31 (e) supra, the DGAP has submitted that the contentions of the Respondent made in the said para are incorrect. He has also stated that the provisions of Section 171 are abundantly clear, complete, and concise in this regard and hence there is no ambiguity in their interpretation and there is no requirement for one-to-one identification of procurement of Goods and Services. Further, on the contention of the Repondent that "Profiteering' has not been defined in the CGST Act or the Rules therefore, he has cited the definitions of "Profiteering from the Black's Law Dictionary in his support, the DGAP has submitted that the word "profiteered" has been duly defined in the Explanation attached to Section 171 of the above Act as under:-

"Explanation: For the purposes of this section, the expression "profiteered" shall mean the amount determined on account of not passing the benefit of reduction in rate of tax on supply of goods or

services or both or the benefit of ITC to the recipient by way of commensurate reduction in the price of the goods or services or both. The DGAP has further stated that based on the above Explanation there is no doubt about the definition of profiteering which has been duly incorporated in the CGST Act, 2017, hence the above contention of the Respondent is incorrect and the interpretation given by the Respondent is wrong. Accordingly, the case of Islamic Academy of Education v. the State of Karnataka, (2003) 6 SCC 697, 774 does not support the cause of the Respondent.

(h). On the contention of the Respondent made at para 31 (f) supra, the DGAP has submitted that the Respondent has not only collected excess base prices from his customers which they were not required to pay due to benefit of ITC but the Respondent has also compelled his customers to pay additional GST on these excess base prices which customers were not required to pay. By doing so the Respondent has defeated the very objective of both the Central and the State Governments which aimed to provide the benefit of ITC to the recipients. Further, the DGAP has stated that the Respondent was legally not required to collect the excess GST and therefore, he has not only violated the provisions of the CGST Act, 2017 but has also acted in contravention of the provisions of Section 171 (1) of the Act supra, as he has denied the benefit of tax reduction to his customers by charging excess GST. Had he not charged the excess GST the customers would have paid less prices while purchasing flats from the Respondent and hence the above amount has rightly been included in the profiteering amount? The profiteered amount can also not be paid from the GST deposited in the account of the Central and State Governments by the Respondent as the amount is required to be passed on to the recipients as per the provisions of Rule 133 (3) (a) of the CGST Rules 2017 therefore, the contention of the Respondent is not sustainable.

(i). On the contention of the Respondent made at para 31 (g) supra, the DGAP has submitted that the contention of the Respondent made

in the said para is premature as this Authority has not passed the order so far.

(j). On the contention of the Respondent made at para 31 (h) supra as the term 'commensurate' has not been defined in Section 171 of the CGST Act, 2017 and the Section 171 is silent on the modus operandi to be adopted for the computation of commensurate benefit, the methodology to be adopted and timing of passing on the said benefit, the DGAP has submitted that there is no need to define the word 'commensurate' as its literal meaning carries the essence of the law, as has been given in Section 171 of the CGST Act, 2017 & Rules made there under.

(k). On the contention of the Respondent made at para 31 (i) supra, the DGAP has submitted that the methodology adopted by DGAP is correct and strictly as per the law enshrined in Section 171 of the CGST Act. The methodology has been consistently adopted by DGAP and upheld by this Authority in all similar cases. The DGAP has further stated that to quantify the benefit of the input tax credit, it is necessary to quantify the credits available to the Respondent in the pre-GST regime and also the credits available in the GST regime. In the erstwhile pre-GST regime, various taxes and cesses were being levied by the Central Government and the State Governments, which got subsumed in the GST. Out of these taxes, the input tax credit (ITC) of some taxes was not being allowed in the erstwhile tax regime, For example, the input tax credit of Central Sales Tax, which was being collected and appropriated by the States, was not admissible. Similarly, in the case of construction service, while the input tax credit of Service Tax was available, the input tax credit of Central Excise Duty paid on inputs was not available to the service provider. Such input taxes, the credit of which was not allowed in the erstwhile tax regime, used to get embedded in the cost of the goods or services supplied, resulting in increased prices. With the introduction of GST with effect from 01.07.2017, all these taxes got subsumed in the GST and the input tax credit of GST is available in respect of all goods and services unless specifically denied. Broadly, the additional benefit of input tax credit in the GST regime would be

limited to those input taxes, the credit of which was not allowed in the pre-GST regime but is allowed in the GST regime. This additional benefit of input tax credit in the GST regime is required to be passed on by the suppliers to the recipients by way of commensurate reduction in prices, in terms of Section 171 of the GST Act, 2017.

(l). On the contention of the Respondent made at para 31 (j) supra, the DGAP has submitted that the working of the Respondent to arrive at the profiteered amount is not acceptable as it is not in terms of Section 171 of the CGST Act, 2017. The DGAP has further stated that his computation is based on the methodology prescribed by this Authority and benefit @ 6.55% is rightly arrived at. Profiteering has nothing to do with the increase/decrease in prices of inputs and services and it is directly linked with the benefit of reduced rate of GST and increased benefit of ITC, which have to be passed on to the customers therefore, the contention of the Respondent is not acceptable.

34. This Authority has granted several hearings, last hearing on 29.04.2022 in the matter on the interest of natural justice, to the interested parties wherein the respondent as well as the Applicant No.1 has re-iterated his written submissions furnished by him .

35. We have carefully considered all the submissions filed by the Applicants, the Respondent, Reports of the DGAP, and the other material placed on record including submissions made during hearings and find that the Applicant No. 1 and 2, vide their complaints dated 17.07.2018 and 12.05.2018 respectively had alleged that the Respondent was not passing on the benefit of ITC to them on the purchase of flats in the "Zara Avaas" Project being executed by the Respondent in Gurugram, Haryana. These complaints were examined by the Haryana State Screening Committee on Anti-Profiteering in its meeting held on 20.06.2018 and were referred to the Standing Committee on Anti-Profiteering. These complaints were examined by the Standing Committee on Anti-Profiteering in its meeting held on 07.08.2018 & 08.08.2018 and forwarded to the DGAP recommending a detailed investigation, who vide his investigation Report dated 27.02.2019 furnished to this Authority had stated that the Respondent had obtained the

additional benefit of ITC to the extent of **7.13%** of the taxable turnover, which he had not passed on to his buyers and he had thus profiteered an amount of Rs. 3,80,38,835/- (inclusive of GST) in violation of the provisions of Section 171 of the CGST Act, 2017. However, due to the objections raised by the Respondent on the above-said Report of the DGAP as well as the discrepancies found in the Report, the DGAP was directed to re-investigate the above complaint under Rule 133 (4) of the above Rules vide Order No. 17/2019 dated 02.12.2019.

36. In the light of the abovesaid Order, the DGAP has re-investigated the matter and submitted his Report dated 28.08.2020, wherein it was reported that the ITC as a percentage of the total turnover which was available to the Respondent during the pre-GST period was 0.00% and during the post-GST period this ratio was 6.55%, as per the Table-A mentioned at para 15 supra and therefore, the Respondent has benefited from the additional ITC to the tune of 6.55% (6.55% - 0.00%) of the total turnover, which he was required to pass on to the flat buyers of this Project. The DGAP has also found that the Respondent has not reduced the basic prices of his flats by 6.55% due to the additional benefit of ITC and by charging GST at the increased rate of 12%/8% on the pre-GST basic prices, he has contravened the provisions of Section 171 of the CGST Act, 2017. Further, the DGAP has submitted that the benefit of Rs. 4,74,88,840/- was to be passed on by the Respondent to home buyers for the period 01.07.2017 to 31.03.2019 but the Respondent has already passed on the benefit of Rs. 1,88,56,367/- to 772 home buyers in the form of Credit Notes (as verified by the DGAP from the sample copies of the Credit Notes provided by the Respondent) therefore the benefit of Rs. 2,86,32,474/- (including GST @12%/8%) is required to be passed on to 788 home buyers for the aforesaid period.

37. As per the Report dated 28.08.2020, the Respondent had constructed a total number of 818 units. Out of 818 units, 788 units were booked in the period when the Respondent was availing the benefit of Input Tax Credit i.e. before 01.04.2019 and 27 units were booked after the Respondent had opted for the 1% GST scheme w.e.f. 01.04.2019. Therefore, the DGAP has calculated profiteering on 788 units only. Further,

the DGAP has clarified that from the home-buyers data all such units which have been since cancelled have been excluded and only the home-buyers from whom demands have been raised in the post-GST period 01.07.2017 to 31.03.2019 have been included in the profiteering calculation and those units where the booking was done in pre-GST period or demands were raised in the post-GST period but they have been consequently cancelled has been excluded from the calculation of profiteering.

38. The DGAP has calculated the profiteered amount and while doing so also considered that the Respondent has already passed on ITC benefit of Rs. 1,88,56,367/- by way of Credit Notes. Consequently, the DGAP vide his Report dated 28.08.2020, has observed that the Respondent has realized an additional amount to the tune of Rs. 34,418/- each from Applicant no. 1, 2 & 3, Rs. 36,120/- from Applicant no. 4, Rs. 27,510/- each from Applicant no. 5, 7, 8, 9, 10, 11, 12,15, Rs. 36,120/- from Applicant no. 6, Rs. 48,029/- from Applicant no. 13, Rs. 70,068/- from Applicant no. 14, and Rs. 71,868/- from Applicant no. 16 and an amount of Rs. 2,80,46,938/- from 772 other recipients who are not Applicants in the present proceedings. This has been detailed in Table B and paragraph 23 above.

39. Therefore, the DGAP has computed the ratio of CENVAT as a percentage of the turnover for the pre-GST period and compared it with the ratio of ITC to the turnover for the post-GST period, and then computed the percentage of the benefit of additional ITC which the Respondent is required to pass on to the flat buyers. The above ratios have been computed by the DGAP based on the data/details provided by the Respondent and have been duly verified from his Service Tax and GST Returns filed by the Respondent for the period April 2016 to June 2017 and July 2017 to March 2019 respectively and hence, the ratios calculated by the DGAP are based on the factual record submitted by the Respondent and hence they can be relied upon while computing the profiteered amount. The above methodology has also been approved by this Authority in all the cases where the benefit of ITC is required to be passed on. Therefore, the above methodology is appropriate, logical, reasonable, and in consonance with the provisions of Section 171 of the CGST Act, 2017.

40. Further, Applicants No. 1 and 2 have claimed that the Respondent has

not availed any ITC between April 2019 to November 2019 as he had opted for the new scheme. They have submitted that the Respondent might be directed to claim the ITC for the said period and the same should be refunded to flat buyers. In this regard, as per Notification No. 03/2019 CTR dated 29.03.2019 issued by the CBIC, clearly provides that the builders could choose the option of the new effective tax rate @ 1% without ITC or the old effective tax rate @ 8% with ITC on the affordable housing projects which were ongoing as on 01.04.2019. Since, in the light of aforesaid notification, the option to choose the new or the old tax rate on his project 'Zara Aavaas', was available with the Respondent hence, as per his submissions, he had availed the opportunity to choose the new tax rate @ 1% without ITC, therefore, the above claim of the said Applicants, is not maintainable. Moreover, Section 171 of the CGST Act 2017 nowhere provides such powers to direct any registered person to claim ITC. Hence, the contention of the Applicants is not sustainable as per Section 171 of the CGST Act, 2017.

41. The contention of the Respondent that no methodology provided under GST laws, for the calculation of the benefits and their distribution, is untenable as the 'Procedure and Methodology' for passing on the benefits of reduction in the rate of tax and ITC has been outlined in Section 171 (1) of the CGST Act, 2017 itself which provides that "*Any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices.*" It is clear from the plain reading of the above provision that it mentions "reduction in the rate of tax or benefit of ITC" which means that if any reduction in the rate of tax is ordered by the Central or the State Governments or a registered supplier avails benefit of additional ITC as a result of coming in to force of the GST the same have to be passed on by him to his recipients since both the above benefits are being given by the above Governments out of their tax revenue. Further, the computation of the profiteered amount is an easy mathematical exercise that can be done by any person who has knowledge of accounts. However, to further explain the legislative intent behind the above provision, this Authority has been

authorized to determine the 'Procedure and Methodology' which has been done by it vide its Notification dated 28.03.2018 under Rule 126 of the CGST Rules, 2017 in consonance with the provisions made under Section 171 (1) of the CGST Act 2017, which is very clear in its intent, therefore, the contention of the Respondent is distractive and baseless.

42. The Respondent quoting the judgment of the Hon'ble Supreme Court in the case of S.P. Sampath Kumar v. Union of India, (1987) 1 SCC 124, and Madras Bar Association v. Union of India, (2014) 10 SCC 1 and the Hon'ble Madras High Court's Order dated 20.09.2019 in the case of Revenue Bar Association v. Union of India in W.P. Nos. 21147,21148 and 14919 of 2018, has contended that the composition of this Authority is unsustainable and unconstitutional, as there is no statutory provision for challenging the Order passed by this Authority in appellate or review proceedings, and also despite exercising judicial powers, this Authority has been statutorily constituted without a judicial member under Rule 122 of the Central Goods and Service Tax Rules, 2017. In this regard, it would be pertinent to mention that this Authority has been constituted under Section 171 (2) of the CGST Act, 2017 and anti-profiteering provisions have been made under Section 171 of the CGST Act, 2017 and Rules 122-137 of the CGST Rules, 2017 which are very clear in their intent. The Parliament, the State Legislatures, the Central and the State Governments as well as the GST Council, which is a constitutional body, in their wisdom have not thought it appropriate to provide for an appellate mechanism against the orders passed by this Authority in the CGST Act, 2017, in the public interest and therefore, no prejudice has been caused to the Respondent. It is also mentioned that this Authority has been passing detailed reasoned orders as per the Methodology and Procedure framed by it under Rule 126 of the above Rules in consonance with the provisions of the principles of natural justice, which are subject to judicial review.

Further, the GST Council, in their wisdom has also not thought it fit to provide for a judicial member in this Authority. Such a member has also not been provided in other such Authorities like the TRAI or the Authorities on Advance Rulings on the Income Tax, Authorities on Advance Rulings on the Central Excise, and the Goods and Services Tax. Hence, the contentions of the Respondent are untenable.

43. The Respondent has contended that Section 171 of the CGST Act is *ultra vires* Article 246A of the Constitution of India and beyond the scope and ambit of Article 246A and 19(1)(g). In this regard, this Authority has nowhere acted in any way as price controller/regulator and has not interfered with the business decisions of the Respondent. The Respondent is free to exercise his right to practice any profession or to carry on any occupation, trade, or business, as per the provisions of Article 19 (1) (g) of the Constitution. He can also fix his prices and profit margins in respect of the supplies made by him.

Further, under the provisions of Section 171 of the CGST Act 2017, this Authority has been mandated to ensure that both the benefits of tax reduction and ITC, which are the sacrifices of precious tax revenue made from the kitty of the Central and the State Governments, are passed on to the end consumers who bear the burden of the tax. The intent of this provision is the welfare of consumers, who are voiceless, unorganized, and vulnerable. This Authority is charged with the responsibility of ensuring that both the above benefits are passed on to the general public as per the provisions of Section 171 read with Rule 127 and 133 of the CGST Rules, 2017. It is therefore clear that this Authority has not violated Article 246A and Article 19 (1) (g) of the Constitution hence the contention of the Respondent is incorrect and not acceptable.

44. The Respondent has contended that Section 164 of the CGST Act 2017 does not empower the Central Government to further delegate the powers to any other person/authority and also Section 171 of the CGST Act does not authorize any rules to be framed by this Authority or DGAP. In this regard, the Parliament as well as all the State Legislature have left the task of framing the Rules under the CGST Act, 2017 to the Central Government as per the provisions of Section 164 of the CGST Act. Accordingly, the Central Government in terms of Section 171 (3) of the CGST Act, 2017 read with Section 2(87) of the Act, has prescribed the powers and functions of the Authority, on the recommendation of the GST Council, which is a Constitutional federal body created under the 101st Amendment of the Constitution, as per Rule 127 and 133 of the CGST

Rules, 2017. Further, the power to determine its own Methodology & Procedure has been delegated to this Authority under Rule 126 of the above Rules under the provisions of Section 164 of the above Act. Such power is generally and widely available to all the judicial, quasi-judicial and statutory authorities to carry out their functions and duties. Since the functions and powers to be exercised by this Authority have been approved by competent bodies, the same is legal and binding on the Respondent.

The Authority in the exercise of the power delegated to it under the Rule 126 has notified the Methodology and Procedure vide Notification dated 28.03.2018 which is also available on its website. No fixed/uniform mathematical methodology can be prescribed as the facts of each case differ. Therefore, the determination of the profiteered amount has to be done by taking into account particular facts of each case.

Therefore, the above methodology notified under the Rule 126 is well within the scope of Section 171 of the CGST Act and complies with judgments of the Hon'ble Supreme Court in the cases of **Bimal Chandra Banerjee v. State of MP [1970 (2) SCC 467] and Union of India v. Intercontinental Consultants and Technocrats Private Limited [(2018) 4 SC 669]** mentioned by the Respondent in his support.

45. The Respondent has contended that he has not contravened the provisions of section 171 of the CGST Act 2017, whereas the DGAP vide Table 'B' of his Report has computed the additional ITC benefit to the tune of Rs. 4,74,88,839/- availed by the Respondent during the period from July 2017 to March 2019. Calculation of the Respondent that, at the most, he may be alleged to be have profiteered an amount of Rs. 2.19 crores as mentioned that, in para 10(d) supra, which is based on the tax rates on various goods/services which goes into the construction, is untenable, as the profiteering is not only dependent upon these goods/services alone. The profiteering would also include the additional consideration, which flows to the Respondent on account of tax structures due to implementation of GST. As such, the said calculation of the Respondent is rejected. Further as per the Table-C, the Respondent has passed on the ITC benefit of Rs.1,88,56,367/- only to home buyers for the period from 25.01.2018 to March 2019. The DGAP has correctly computed the additional benefit of ITC which was required to be passed on by the

Respondent to his home buyers but he has failed to pass on the total additional benefit to the eligible home buyers. Therefore the claim of the Respondent that he has not contravened the provisions of section 171 of the CGST Act 2017 is not sustainable.

46. The Respondent has contended that before 01.01.2020 there were no substantive provisions authorizing the levy of penalty for violation of Section 171 of the CGST Act. In this regard, vide Section 112 of the Finance Act, 2019 specific penalty provisions have been added for violation of the provisions of Section 171 (1) which have come into force w.e.f. 01.01.2020, by inserting Section 171 (3A) of the CGST Act 2017. This Authority finds that, as no penalty provisions were in existence between the period from 01.07.2017 to 31.03.2019 when the Respondent had violated the provisions of Section 171 (1), the penalty prescribed under Section 171 (3A) cannot be imposed on the Respondent retrospectively.

47. The Respondent vide his submissions dated 07.10.2020, had claimed that he should be allowed VAT credit for the pre-GST period whereas as per DGAP's Report dated 28.08.2020, the Respondent categorically submitted that he had opted composition scheme of 1% VAT for his project and he also submitted that he had purchased raw material against Form-C and not availed any VAT input Credit. He further submitted that in terms of the Haryana VAT Policy, he had not charged VAT from the homebuyers. Moreover, he had neither provided any VAT details nor VAT Returns to the DGAP during the investigation. Given the above, this contention of the Respondent is incorrect and not acceptable.

48. Further, the Respondent has also claimed that he was suffering from an increased tax burden as compared to the pre-GST period, the corresponding excess amount of profiteering/benefit to be passed on by him to the suppliers of goods and services. In this regard, the Respondent had purchased goods or services or both from his supplier of goods or services or both in the course or furtherance of his business i.e. construction of flats to sale, so he had availed ITC on the amount paid by him to the supplier in the form of tax which could be utilized at the time discharge his tax liabilities to the government exchequer. Further, it is a well-known fact that in an indirect tax system, the burden of the tax will be

incurred by the ultimate buyer, and the supplier does not require to pay a single penny from his pocket in the form of tax. He will charge the tax from his buyers and pay it to the government account. In respect of the above benefit of ITC which has been granted by the Central as well as the State Governments by sacrificing their tax revenue in the public interest and hence the suppliers are not required to pay even a single penny from their pocket and hence they have to pass on the above benefits as per the provisions of Section 171 (1). Therefore the above contention of the Respondent is not acceptable.

49. It is established from the perusal of the above facts that the Respondent has benefited from the additional ITC to the extent of 6.55% of the turnover during the period from 01.07.2017 to 31.03.2019 amounting Rs. 4,74,88,840/-. It has been verified by the DGAP that the Respondent has already passed on benefit amounting to Rs. 1,88,56,367/- to 772 homebuyers. Hence, the Authority finds that, the profiteered amount required to be returned/passed on by the Respondent is Rs. 2,86,32,474 (inclusive of GST @ 12%/ 8% on the base price) as is evident from the above Report dated 28.08.2020. Hence, the Authority holds that the provisions of Section 171(1) of the CGAT Act, 2017 have been contravened by the Respondent.

The Respondent has realized an additional amount of Rs.34,418/- each from Applicant no. 1, 2 & 3, Rs.36,120/- from the Applicant no. 4, Rs.27,510/- each from Applicant no. 5, 7, 8, 9, 10, 11, 12,15, Rs.36,120/- from the Applicant no. 6, Rs.48,029/- from the Applicant no. 13, Rs.70,068/- from the Applicant no. 14, and Rs.71,868/-from the Applicant no. 16 and an additional amount of Rs. 2,80,46,934/- from 772 flat buyers other than the above Applicants. The details of the amount of benefit of ITC passed on, the benefit to be passed on and the details of the buyers have been mentioned by the DGAP in Table-B and Annexure-13 of his Report dated 28.08.2020. These buyers are identifiable as per the documents placed on record. Therefore, the Respondent is directed to pass on an amount of Rs. Rs.34,418/- each to Applicant No. 1, 2 & 3, Rs.36,120/- to the Applicant No. 4, Rs.27,510/- each to Applicant No. 5, 7, 8, 9, 10, 11, 12,15, Rs.36,120/- to the Applicant No. 6, Rs.48,029/- to the Applicant No. 13, Rs.70,068/- to the Applicant No. 14, and Rs.71,868/- to the Applicant No. 16 and Rs.

2,80,46,934/- to the other 772 home buyers respectively along with the interest @ 18% per annum from the dates from which the above profiteered amount was collected by him from them till the payment is made as prescribed under Rule 133(3)(b) of the CGST Rules, 2017. The Authority directs the Respondent to comply with this Order within a period of three months from the date of receipt of this order failing which the said amount shall be recovered in terms of the CGST Act, 2017.

The details of the amounts to be passed on home buyer wise are as mentioned in Annexure-13 attached with the Report dated 28.08.2020 which have been annexed as Annexure 'A' to this Order, including 772 buyers, to whom benefit of Rs.1,88,56,367/- has been claimed to passed on.

50. Accordingly, this Authority under Rule 133 (3) (a) of the CGST Rules, 2017 orders that the Respondent shall reduce the prices to be realized from the buyers of the flats of the above Project commensurate with the benefit of ITC received by him as detailed above.

51. This Authority as per Rule 136 of the CGST Rules 2017 directs the Commissioners of CGST/SGST Gurugram, Haryana to monitor compliance of this order under the supervision of the DGAP by ensuring that the amount profiteered by the Respondent, as determined by this Authority, is passed on to all the eligible buyers. It may be ensured that the benefit of ITC is passed on to each homebuyer as per Annexure- A attached with this Order along with interest @18%. In this regard an advertisement of appropriate size to be visible to the public 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) – M/s Perfect Buildwell Pvt. Ltd., Project- "Zara Aavaas", Location- Gurugram, Haryana and amount of profiteering so that the concerned homebuyers)including those mentioned in Annexure-B) can claim the benefit of ITC if not passed on. Homebuyers may also be informed that the detailed NAA Order is available on Authority's website www.naa.gov.in.

Contact details of concerned Jurisdictional CGST/SGST Commissioner may also be advertised through the said advertisement.

A report in compliance of this Order shall be submitted to this Authority and the DGAP by the Commissioners CGST /SGST within a period of 4 months from the date of receipt of this Order.

52. The Hon'ble Supreme Courtin M.A. no. 21/2022 in M.A. no. 665/2021 in Suo Moto Writ Petition (C) No. 3 of 2020 vide its Order dated 10.01.2022 directed that:-

"(i). 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.

(ii). Consequently, the balance period of limitation remaining as on 03.10.2021, if any, shall become available with effect from 01.03.2022.

(iii). In case where the limitation would have expired during the period between 15.03.2020 till 28.02.2022, notwithstanding the actual balance period of limitation remaining, all persons shall have a limitation period of 90 days from 01.03.2022. In the event, the actual balance period of limitation remaining, with effect from 01.03.2022 is greater than 90 days, that longer period shall apply.

(iv). It is further clarified that the period from 15.03.2020 till 28.02.2022 shall stand excluded in computing the period under Section 23(4) and 29A of the Arbitration and Conciliation Act 1996, Section 12A of the Commercial Courts Act 2015 and provisos (b) and (c) of the Negotiable Instruments Act, 1881 and any other laws, which prescribe period (s) of limitation for instituting proceedings over limits (within which the court or tribunal can condone delay) and termination of proceedings."

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

53. A copy each of this order be supplied, free of cost, to the Respondent, the DGAP, all Applicants, and the Commissioners of CGST/SGST, Gurugram, Haryana, the Secretary (Town and Country Planning), Govt. of

Haryana and Haryana RERA for necessary action. File be consigned after completion.

Annexed:

Annexure 'A'- Pages 1 to 9.

Sd-

(Amand Shah)

Technical Member & Chairman

Sd-

(Pramod Kumar Singh)

Technical Member

Sd-

(Hitesh Shah)

Technical Member

Certified copy

(Rajarshi Kumar)

Secretary, NAA

File No. 22011/NAA/200/Perfect Buildwell/2020 | 7024 — 7045 Date:-29.06.2022

Copy to:-

1. M/s. Perfect Buildwell Pvt. Ltd., D-64, Defence Colony, New Delhi-110024.
2. Shri Pawan Kumar Gupta, C/o Kedar Nath Pawan Kumar, M. S. Road, Jiwaji Ganj, Morena (M.P.)-476001.
3. Shri Kapil Mandil, A-401, Sanskriti Apartment, GH-05, Sector-43, Gurgaon- 122001
4. Sh. Rohit Choudhary, merohitchoudhary@gmail.com.
5. Sh. Narendra Pal Singh, npsingh1006@yahoo.com.
6. Sh. Gaurav Kumar Singla, gourav.kumar@maruti.co.in.
7. Ms. Neelu Jain, caneelujain@gmail.com.
8. Sh. Arvind Mahto, arvind.kr.mahto@gmail.com.
9. Sh. Sidharth Shanker Rai, sidharth.shankar.in@gmail.com.
10. Sh. Deepak Murthy, deepak_murthy@hotmail.com.
11. Sh. Pradeep Rawat, pradeep_singh_rawat@yahoo.co.in.

12. Ms. Sonal Kansal, akansal17@gmail.com.

13. Sh. Rohit Sharma, rahulontrack@gmail.com.

14. Ms. Priyanka Tuteja, mainipriyanka@gmail.com.

15. Sh. Rajeev Kumar, rajeevkryadav339@gmail.com.

16. Ms. Lata Rani, davenderlata@gmail.com.

17. Ms. Supriya Nandi, supriyanandi.dreams@gmail.com.

18. Director General of Anti profiteering, Central Board of Indirect Taxes & Customs, 2nd Floor, Bhai Vir Singh Sahitya Sadn, Bhai Vir Singh Marg, Gole Market, New Delhi-110001.

19. The Chief commissioner of central goods & services tax panchkula, Ist Floor, GST Bhavan, Sector-25, Panchkula-134112.

20. Commissioner of Commercial Taxes, Vanijya Bhavan, Plot No. 1-3, Sector-5, Panchkula PIN - 134 151

21. NAA Website.

22. Guard file.

ANNEXURE-A

S.No. (as per Annexure-16)	Name of the buyer	Flat No.	Tower No.	Demand raised/amount collected (inclusive of GST) during 01.07.2017 to 31.03.2019	Amount area to be passed on	Total GST Benefit passed to customer	Net Benefit to be passed on
2	Gurmangat Bhardwaj	8034	8	506,967.000	33,206	12365	20841
3	Sunpam Raghav	7032	7	506,967.000	33,206	12365	20841
4	Naresh Kumar Chaturvedi	8035	8	506,967.000	33,206	12365	20841
5	Sonal Agarwal	5034	5	506,967.000	33,206	12365	20841
6	Vijay Kumar Aggarwal	16012	16	506,967.000	33,206	12365	20841
7	Shubham Arora	7041	7	506,967.000	33,206	12365	20841
8	Dhirendra Kumar	4012	4	506,967.000	33,206	12365	20841
9	Kumar Saurabh	6043	6	506,967.000	33,206	12365	20841
10	Yashesh Gupta	15022	15	506,967.000	33,206	12365	20841
11	Deepanshu Talwar	7014	7	506,967.000	33,206	12365	20841
12	Deepak Singh	10083	10	506,967.000	33,206	12365	20841
13	Dhiraj Arora	10011	10	506,967.000	33,206	12365	20841
15	Sunil Vaish	5041	5	506,967.000	33,206	12365	20841
17	Ajay Bhagat	11014	11	506,967.000	33,206	12365	20841
18	Ashok Kumar	7030	7	506,967.000	33,206	12365	20841
19	Nitesh Dua	13034	13	506,967.000	33,206	12365	20841
20	Rohit Yadav	7021	7	506,967.000	33,206	12365	20841
21	Shiv Prasad Rao	11021	11	506,967.000	33,206	12365	20841
22	Nitin Singh	10081	10	506,967.000	33,206	12365	20841
24	Prashant Kumar	11033	11	506,967.000	33,206	12365	20841
25	Harjeet Rai	9041	9	506,967.000	33,206	12365	20841
29	Mukund Upadhyay	11012	11	506,967.000	33,206	12365	20841
30	Vikas Rohilla	14021	14	506,967.000	33,206	12365	20841
31	Rajaram Mohapatra	15044	15	506,967.000	33,206	12365	20841
32	Shashi Kumar	12043	12	506,967.000	33,206	12365	20841
33	Bharat Sensarma	13064	13	506,967.000	33,206	12365	20841
34	Rajesh Kumar	14022	14	506,967.000	33,206	12365	20841
35	Ajay Singh	5023	5	506,967.000	33,206	12365	20841
36	Gopal Basnyat	10043	10	506,967.000	33,206	12365	20841
37	Pritee Singhal	10032	10	506,967.000	33,206	12365	20841
38	Ravi Kohli/ Savita Kohli	5014	5	506,967.000	33,206	12365	20841
39	Amita Chhabra	7013	7	506,967.000	33,206	12365	20841
40	Arun Nautiyal	5001	5	506,967.000	33,206	12365	20841
41	Sandeep Kumar	15011	15	506,967.000	33,206	12365	20841
42	Rahul Dhiman	16024	16	506,967.000	33,206	12365	20841
43	Rakesh Kumar Dogra	12012	12	506,967.000	33,206	12365	20841
45	Arun Kumar Jha	6044	6	506,967.000	33,206	12365	20841
47	Disha Arora	18041	18	506,967.000	33,206	12365	20841
49	Anuj Malhotra	8004	8	506,967.000	33,206	12365	20841
50	Ajay Goel - 1XL4033	14033	14	506,967.000	33,206	12365	20841
51	Surendra Nath	15021	15	506,967.000	33,206	12365	20841
52	Divya Arora	13021	13	506,967.000	33,206	12365	20841
55	Santosh Kumar	6011	6	506,967.000	33,206	12365	20841
57	Shivraj Joshi	16032	16	506,967.000	33,206	12365	20841
58	Sunita Singh	6023	6	506,967.000	33,206	12365	20841
59	Deepti Shukla	13024	13	506,967.000	33,206	12365	20841
60	Jai Kumar	13014	13	506,967.000	33,206	12365	20841
61	Harsh Vardhan	13013	13	506,967.000	33,206	12365	20841
62	Anil Arora	4023	4	506,967.000	33,206	12365	20841
63	Narayan Dutt	4021	4	506,967.000	33,206	12365	20841
64	Vijay Ram	14021	14	506,967.000	33,206	12365	20841
66	Dinesh Kumar	16012	16	506,967.000	33,206	12365	20841
67	Anita Krishnan	13012	13	506,967.000	33,206	12365	20841
68	Anupam Sharma	12023	12	506,967.000	33,206	12365	20841
69	Vikas Yadav/ Poonam Sen	15031	15	506,967.000	33,206	12365	20841
70	Sanjiv Monga/ Vandana Monga	7024	7	506,967.000	33,206	12365	20841
73	Pramod Kumar	15012	15	506,967.000	33,206	12365	20841
74	Vipin Kumar	9021	9	506,967.000	33,206	12365	20841
75	Pawan Kumar	16022	16	506,967.000	33,206	12365	20841
76	Mandar Nath	9032	9	506,967.000	33,206	12365	20841
80	Shashi Rawat	12042	12	506,967.000	33,206	12365	20841
83	Deepa Kumari	4011	4	506,967.000	33,206	12365	20841
84	Pradeep Kumar	11054	11	506,967.000	33,206	12365	20841
86	Rohit Khanna	4031	4	506,967.000	33,206	12365	20841
87	Sangeeta/ Ashwini Kumar	4034	4	506,967.000	33,206	12365	20841
88	Mohd Ali Imam	6043	6	506,967.000	33,206	12365	20841
89	Sunil Kumar Gupta	14014	14	506,967.000	33,206	12365	20841
90	Sukhpreet Singh	13041	13	506,967.000	33,206	12365	20841
92	Ravinder Kumar Sharma	15043	15	506,967.000	33,206	12365	20841
93	Sushant Kumar Rana	13022	13	506,967.000	33,206	12365	20841
94	Prashant Rana	8034	8	506,967.000	33,206	12365	20841
96	Pankaj Kumar	4013	4	506,967.000	33,206	12365	20841
97	Tapasvi Kumar	4044	4	506,967.000	33,206	12365	20841
99	Mohit Kumar	12034	12	506,967.000	33,206	12365	20841
100	Anil Mehra	8034	8	506,967.000	33,206	12365	20841
102	Aditya Kumar	4042	4	506,967.000	33,206	12365	20841
103	Harsh Deep	5013	5	506,967.000	33,206	12365	20841
104	Shikhar Tyagi	16013	16	506,967.000	33,206	12365	20841
105	Manmohan Raju	12034	12	506,967.000	33,206	12365	20841
106	Surinder Arora	15042	15	506,967.000	33,206	12365	20841
107	Sachin Kaminwal Maurya	10034	10	506,967.000	33,206	12365	20841
108	Ashok Kumar Chohan	10014	10	506,967.000	33,206	12365	20841
109	Ved Prakash Verma	7031	7	506,967.000	33,206	12365	20841
110	Hemant Sharma	15034	15	506,967.000	33,206	12365	20841
111	Jai Kishan	14023	14	506,967.000	33,206	12365	20841
112	Tarun Verma/ Sukpreet Kaur	13013	13	506,967.000	33,206	12365	20841
113	S Rajagopalan	8013	8	506,967.000	33,206	12365	20841
115	Sandeep Kumar	16044	16	506,967.000	33,206	12365	20841
116	Umang Malhotra	5033	5	506,967.000	33,206	12365	20841
117	Devi Ram	15042	15	506,967.000	33,206	12365	20841
118	Chinchu Chandran	14043	14	506,967.000	33,206	12365	20841
119	Asha Yadav	11032	11	506,967.000	33,206	12365	20841
120	Prashant Das	9013	9	506,967.000	33,206	12365	20841
121	Anita Oberoi	5024	5	506,967.000	33,206	12365	20841

122	Pamila Devi	3041	8	506,967,000	33,206	12365	20841
123	Amit/Ramesh Chawla	10044	18	506,967,000	33,206	12365	20841
124	Babita Pradhan	11021	22	506,967,000	33,206	12365	20841
125	Munish Sharma	11022	11	506,967,000	33,206	12365	20841
127	Anand Gopal Dogra	11044	11	506,967,000	33,206	12365	20841
128	Poonam Sadan	10033	10	506,967,000	33,206	12365	20841
129	Sarita	12032	11	506,967,000	33,206	12365	20841
130	Gopal Talwar	14022	14	506,967,000	33,206	12365	20841
131	Raj Shekhar	18034	16	506,967,000	33,206	12365	20841
132	Himanshu Jain	3032	9	506,967,000	33,206	12365	20841
133	Shailendra Kumar	5021	5	506,967,000	33,206	12365	20841
134	Neetu Sharma	12011	12	506,967,000	33,206	12365	20841
135	Satish Mendiratta	13042	13	506,967,000	33,206	12365	20841
136	Dhanpank Rojuari/ Ramesh Chand Royal	15013	21	506,967,000	33,206	12365	20841
138	Sanjay Kumar	16023	16	506,967,000	33,206	12365	20841
139	Sweta Rajpal	19013	14	506,967,000	33,206	12365	20841
141	Shankar Lal	8021	4	506,967,000	33,206	12365	20841
142	Shahad Prakash	13032	13	506,967,000	33,206	12365	20841
143	Surinder Kumar	13046	15	506,967,000	33,206	12365	20841
144	Manish Chander Uprety	15033	15	506,967,000	33,206	12365	20841
145	Sanjay Rawat	10031	20	506,967,000	33,206	12365	20841
146	Pooja Prasad	15013	15	506,967,000	33,206	12365	20841
147	Bhawani Sharma/ Meera Sharma	9024	8	506,967,000	33,206	12365	20841
148	Rajan Rakheja	8041	8	506,967,000	33,206	12365	20841
149	Tina Babbar	12022	12	506,967,000	33,206	12365	20841
150	Ramesh Arora	4012	6	506,967,000	33,206	12365	20841
152	Anil Prakash	12044	12	506,967,000	33,206	12365	20841
153	R T Rajeev/ Padma Devi	20014	20	506,967,000	33,206	12365	20841
155	Vinod Kumar	5021	7	506,967,000	33,206	12365	20841
157	Anil Kumar S/o Rajendra Prasad	7041	7	506,967,000	33,206	12365	20841
158	Prabhat Kumar Singh	10022	10	506,967,000	33,206	12365	20841
160	Isha Wadhwa	10034	20	506,967,000	33,206	12365	20841
161	Chetan Kumar	16041	16	506,967,000	33,206	12365	20841
162	Varun Hans	15032	15	506,967,000	33,206	12365	20841
164	Ruchi Mehrotra	8033	8	506,967,000	33,206	12365	20841
166	Madhu Bala/ Ankit Goel	13011	13	506,967,000	33,206	12365	20841
167	Ram Narayan Thakur	8042	8	506,967,000	33,206	12365	20841
169	Kumar Sandip	11023	11	506,967,000	33,206	12365	20841
171	Sanjeev Gupta	10013	10	506,967,000	33,206	12365	20841
174	M Rajat Kanchan/ Manas Kanchan	4033	4	506,967,000	33,206	12365	20841
175	Hira Lakhi Sonkar	15014	15	506,965,500	33,206	12365	20841
176	Sangeeta Dhruv Malhotra	8041	6	506,967,000	33,206	12365	20841
177	Deepak Jaiswal	13044	13	506,967,000	33,206	12365	20841
178	Saurabh Malik	16021	16	506,967,000	33,206	12365	20841
179	R S Malik	7013	7	506,967,000	33,206	12365	20841
180	Arvind Malik	7044	7	506,967,000	33,206	12365	20841
181	Birendra Rai	14024	14	506,967,000	33,206	12365	20841
182	Virendra Kumar	4042	4	506,967,000	33,206	12365	20841
185	Ajay Kumar	4022	4	506,967,000	33,206	12365	20841
186	Sandip Pandey	4031	4	506,967,000	33,206	12365	20841
187	Rajiv Dev Thakur	11041	11	506,967,000	33,206	12365	20841
188	Neeti Gupta	9044	9	506,967,000	33,206	12365	20841
189	Kalpana Kalia	5022	5	506,967,000	33,206	12365	20841
190	Madhu Narwal and Kapil Singh Narwal	11031	11	506,967,000	33,206	12365	20841
191	Bhagawati Singh	9012	9	506,967,000	33,206	12365	20841
192	Sanu Pal	9022	5	506,967,000	33,206	12365	20841
194	Meera Kumari/ Ashutosh Kumar	11034	11	506,967,000	33,206	12365	20841
195	Manohar Singh	12014	12	506,967,000	33,206	12365	20841
196	Pratap Singh	10022	20	506,585,500	33,206	12365	20841
197	Santosh Sahay	16033	16	673,892,500	44,140	12365	31775
198	Pooja Singh	9034	9	680,073,200	44,545	12365	32180
200	Anil Dhawan	13031	13	673,892,500	44,140	12365	31775
201	Mapera Gautam	4034	4	673,865,000	44,140	12365	31775
202	Meetu Kumar	4041	4	673,893,000	44,140	12365	31775
203	Suresh Kumar	10023	12	673,893,000	44,140	12365	31775
204	Deepak Kumar Jaid	12014	12	508,965,500	33,206	12365	20841
205	Suresh Chandra Dagaon	10021	10	506,965,500	33,206	12365	20841
206	Kavita Arora	12013	11	506,965,500	33,206	12365	20841
209	Farhana Begum	4042	4	853,185,500	55,884	12365	43519
211	Saroj Khanna	8041	8	853,185,500	55,884	12365	43519
212	Geeta Rani	11043	11	853,185,500	55,884	12365	43519
213	Amit Arora	8011	8	853,185,500	55,884	12365	43519
214	Mukesh Kumar Sahoo	12041	12	853,185,500	55,884	12365	43519
215	Sukhinder Kumar Sethi	8023	8	853,185,500	55,884	12365	43519
216	Naveen Kumar	7042	7	853,185,500	55,884	12365	43519
217	Pratibha	8012	8	853,185,500	55,884	12365	43519
218	Abhishek Kumar	12031	12	853,185,500	55,884	12365	43519
219	Trilochan Singh	9024	9	853,185,500	55,884	12365	43519
220	Man Mohan Bhadur	4023	4	853,185,500	55,884	12365	43519
221	Amit Sagar	9011	9	853,185,500	55,884	12365	43519
222	Devdutt Singh	14024	14	853,185,500	55,884	12365	43519
224	Lalit Rawat	8044	8	817,815,000	67,222	12365	54857
227	Abhay Tyagi	14012	14	1,026,295,000	67,222	12365	54857
228	Anil Kumar Gupta	9043	9	1,026,295,000	67,222	12365	54857
229	Uttam Singh	9031	9	1,026,295,000	67,222	12365	54857
230	Nitin Gupta	13021	13	1,026,295,000	67,222	12365	54857
231	Sumit Kumar	5011	5	1,026,295,000	67,222	12365	54857
232	Vikas Malik	4032	4	1,026,295,000	67,222	12365	54857
233	Mandheer Kaur	14044	14	1,026,295,000	67,222	12365	54857
234	Randhir Singh	7031	7	1,026,295,000	67,222	12365	54857
235	Lalit Raj Sharma	5044	5	1,026,295,000	67,222	12365	54857
236	Vibha Dubey	5012	5	1,026,295,000	67,222	12365	54857
237	Pawan Kumar Pandey	9023	9	1,026,295,000	67,222	12365	54857
238	Navneet Tripathi	8024	8	1,026,295,000	67,222	12365	54857
239	Ved Prakash Khara	7012	7	1,026,295,000	67,222	12365	54857
240	Kapil Sachan	14041	14	1,026,295,000	67,222	12365	54857
242	Prakash Kumar Gautam	9011	9	1,026,295,000	67,222	12365	54857
243	Amit Dutta	10023	13	1,026,295,000	67,222	12365	54857
243	Ravi Shanker Malo	12042	13	1,000,735,000	67,222	12365	54857

244	Ravi Kant Dixit	16022	19	1,026,285,000	67,222	12065	54857
245	Karan Gujwani	16012	14	1,026,285,000	67,222	12065	54857
246	Girish Chandra Sharma	4034	4	1,124,017,000	67,222	12065	54857
247	Deepika Srivastava	2013	7	879,902,500	55,479	12350	43134
248	Saurabh Singh	8031	9	898,715,000	44,565	12385	32180
249	Shivani Mahajan	16171	18	837,220,000	54,838	20420	34418
250	Smriti Nagpal/Ved Parkash	18038	18	837,220,000	54,838	20420	34418
262	Pawan Kumar Yadav	2023	1	837,220,000	54,838	20420	34418
263	Sumit Sudheer Rangrekar	3121	3	837,220,000	54,838	20420	34418
264	Asha Devi	17058	17	837,220,000	54,838	20420	34418
265	Rattan Lal	3131	3	837,220,000	54,838	20420	34418
266	Aruna Mukerji	3131	3	837,220,000	54,838	20420	34418
268	Manish	2021	2	837,220,000	54,838	20420	34418
269	Sanjay Kumar Ray	3031	3	837,220,000	54,838	20420	34418
271	Santosh Devi	4041	3	837,220,000	54,838	20420	34418
272	[illegible]	17063	17	837,220,000	54,838	20420	34418
273	[illegible]	17101	17	837,220,000	54,838	20420	34418
275	Pawan Kumar Gupta	16071	16	837,220,000	54,838	20420	34418
276	Anjali Mandal	18021	18	837,220,000	54,838	20420	34418
277	Bharat	17061	17	837,220,000	54,838	20420	34418
278	Mahender Singh	2018	1	837,220,000	54,838	20420	34418
279	Jasbir Singh	17011	17	837,220,000	54,838	20420	34418
282	Ankita Maheshwari	3023		837,220,000	54,838	20420	34418
283	Paras Vohra	2021	2	837,220,000	54,838	20420	34418
284	Rakesh Kumar/ Reeta Rani	18148	18	837,220,000	54,838	20420	34418
285	Sushma Goel	3051	3	837,220,000	54,838	20420	34418
286	Rakesh Kumar	18128	18	837,220,000	54,838	20420	34418
288	Ashutosh Ojha	3148	3	837,220,000	54,838	20420	34418
289	Sunita Kashyap	5026	1	837,220,000	54,838	20420	34418
290	Siddharth Kanwar Lal	17092	17	837,220,000	54,838	20420	34418
291	Suresh Chand	18091	18	837,220,000	54,838	20420	34418
292	Mohd Pawan Goyal	2121	2	837,220,000	54,838	20420	34418
293	Manoj Joshi	18048	18	837,220,000	54,838	20420	34418
294	Ramesh Kumar	3031	3	837,220,000	54,838	20420	34418
296	Tarun Bajaj	3161	3	837,220,000	54,838	20420	34418
297	Sunil Chawla/ Jayanti Chawla	8078		837,220,000	54,838	20420	34418
299	Ashish Bhardwaj	1083	1	837,220,000	54,838	20420	34418
301	Banal Khurla	1086	1	837,220,000	54,838	20420	34418
302	Shri Ram Khurana/ Muskaan Grover	5008		837,220,000	54,838	20420	34418
303	Pratibha Gupta	17028	17	837,220,000	54,838	20420	34418
305	Bhupesh	2046	2	837,220,000	54,838	20420	34418
306	Satender Kumar	3128	3	837,220,000	54,838	20420	34418
308	Shri Gopal Kapoor/ Sachin Kapoor	18018	18	837,220,000	54,838	20420	34418
307	Pranav Chawla/ Kamlesh Khosla	17141	17	837,220,000	54,838	20420	34418
309	Sharmila Devi	1071	1	837,220,000	54,838	20420	34418
310	Charan Ahuja	2128	2	837,220,000	54,838	20420	34418
311	Ashish Kumar Agarwal	2128	21	837,220,000	54,838	20420	34418
312	Sushil Kumar Sharma	1111	1	837,220,000	54,838	20420	34418
313	Ravi Rattan Mahajan	3086	3	837,220,000	54,838	20420	34418
314	Pankaj Kumar	2028	2	837,220,000	54,838	20420	34418
315	Puneet Goel	1118	1	837,220,000	54,838	20420	34418
316	Gaurav Joshi	17088	17	837,220,000	54,838	20420	34418
317	Rohit Dahiya	3018	3	837,220,000	54,838	20420	34418
318	Jitendra Kumar	18028	18	837,220,000	54,838	20420	34418
319	Sunita Devi	8111	8	837,220,000	54,838	20420	34418
320	Himanshu Arora	17098	17	837,220,000	54,838	20420	34418
321	Irfan Ahmed/ Yasmin Zaya	18101	18	837,220,000	54,838	20420	34418
322	Saroj Banerjee	18138		837,220,000	54,838	20420	34418
323	Sahaj Narula/ Ekam Singh Narula	3071	3	837,220,000	54,838	20420	34418
324	Ritesh Kumar Singh	2088	2	837,220,000	54,838	20420	34418
325	Ashish Arora	2061	2	837,220,000	54,838	20420	34418
328	Om Parkash Gupta	2101	2	837,220,000	54,838	20420	34418
329	Anup Singh Virk	18078	18	837,220,000	54,838	20420	34418
330	Jyoti Lata	3108	3	837,220,000	54,838	20420	34418
332	Rajinder Kumar	3058	3	837,220,000	54,838	20420	34418
333	Suman Das	18031	18	837,220,000	54,838	20420	34418
335	Ram Saroop	2068	2	837,220,000	54,838	20420	34418
336	Gautam/ Vijay Sharma	1088	1	837,220,000	54,838	20420	34418
337	Kesar Dutt/ Prakash Narain Dixit	18131	18	837,220,000	54,838	20420	34418
338	Ashish Vij	18091	18	837,220,000	54,838	20420	34418
339	Surjit Kaur Mannchal/ Rajpreet Sin	17124	17	837,220,000	54,838	20420	34418
340	Shailesh	2041	2	837,220,000	54,838	20420	34418
341	Hari Prakash/ Hari Prakash	1058	1	837,220,000	54,838	20420	34418
344	Anupam Haldar	1121	1	837,220,000	54,838	20420	34418
345	Rajwanti	3051	3	837,220,000	54,838	20420	34418
346	Rohit Sorv	2041	2	837,220,000	54,838	20420	34418
347	Nisha	18098	18	837,220,000	54,838	20420	34418
348	Anup Chopra	2028	2	837,220,000	54,838	20420	34418
350	Ashish Bhardwaj	1081	1	837,220,000	54,838	20420	34418
351	Anil Kumar	2108	2	837,220,000	54,838	20420	34418
352	Vipin Chander	17128	17	837,220,000	54,838	20420	34418
353	Ved Prakash Dwivedi	2061	2	837,220,000	54,838	20420	34418
355	Yoginder Pal Sharma	17081	17	837,220,000	54,838	20420	34418
357	Brahm Prakash	2148	2	837,220,000	54,838	20420	34418
360	Parmanand Lal	1101	1	837,220,000	54,838	20420	34418
361	Vijay Pal Singh	1068	1	837,220,000	54,838	20420	34418
362	Manish Juneja	1181	1	837,220,000	54,838	20420	34418
363	Jaya Singh/ Vivek Singh	1148	1	837,220,000	54,838	20420	34418
365	Deepak Kumar Chhimra	2081	2	837,220,000	54,838	20420	34418
366	Apoorv Gupta	3041	3	837,220,000	54,838	20420	34418
367	Sharda Rani	18058	18	837,220,000	54,838	20420	34418
369	Ravi Kumar	17038	17	837,220,000	54,838	20420	34418
370	Satya Parkash	1078	1	837,220,000	54,838	20420	34418
371	Sachin Yadav	17138	17	837,220,000	54,838	20420	34418
372	Neema Singh	18081	18	837,220,000	54,838	20420	34418
373	Atul Dargo	2111	2	837,220,000	54,838	20420	34418
374	Sadhna Chhabar	17048	17	837,220,000	54,838	20420	34418
375	Anshul Jeena	2008	2	837,220,000	54,838	20420	34418
377	Himanshu Kumar Mishra	17068	17	837,220,000	54,838	20420	34418

378	Umesh Singh	18090	18	837,220,000	54,838	20420	34418
379	Hari Shankar Saini	17122	17	837,220,000	54,838	20420	34418
381	Bhaskar Kumar Jha	18111	18	837,220,000	54,838	20420	34418
382	Sandeep Kumar	2091	2	837,220,000	54,838	20420	34418
383	Ravi Kumar Saini	18121	18	837,220,000	54,838	20420	34418
384	Anand Kumar Mishra	17113	17	837,220,000	54,838	20420	34418
385	Sooraj	18011	18	837,220,000	54,838	20420	34418
387	Sonika Pasan	1148	1	837,220,000	54,838	20420	34418
388	Vinod Chaudhary	17092	17	837,220,000	54,838	20420	34418
390	Naresh Kumari	3028	3	837,220,000	54,838	20420	34418
391	Yashpal Sandhu	17108	17	837,220,000	54,838	20420	34418
400	Pratibha Kumari	18061	18	837,220,000	54,838	20420	34418
401	Shagun Kumar	2088	2	837,220,000	54,838	20420	34418
402	Sukh Dev Mindham	2053	2	837,220,000	54,838	20420	34418
404	Prem Pal Dhaka	3028	3	837,220,000	54,838	20420	34418
405	Monu Grover	18008	18	837,220,000	54,838	20420	34418
406	Kamal Jeet Singh	2131	2	837,220,000	54,838	20420	34418
407	Harmeet Singh Ghai	1139	1	1,312,890,000	72,894	20420	52474
408	Tarvar Kumar Chahal	2118	2	1,323,580,000	73,542	20420	53122
409	Sumit Verma	2011	2	1,312,890,000	72,894	20420	52474
410	Rajesh Kumar Gupta	3096	3	1,312,890,000	72,894	20420	52474
411	Dinesh Kumar Kalia	17021	17	837,220,000	54,838	20420	34418
414	Payal Chugh	2076	2	837,220,000	54,838	20420	34418
415	Sharisa Rawat	1058	1	837,220,000	54,838	20420	34418
416	Harish Kumar	1031	1	1,408,980,000	92,288	20420	71868
417	Sachin	17079	17	1,408,980,000	92,288	20420	71868
418	Sarita Gupta	18051	18	1,408,980,000	92,288	20420	71868
419	Ram Manohar Jain	18100	18	837,220,000	54,838	20420	34418
420	Dinesh Kumar Dhiley	1188	1	1,650,410,000	111,013	20420	90593
421	Naresh Kumari	3098	3	1,511,930,000	111,013	20420	90593
423	Pankaj Kumar	17131	17	1,496,880,000	111,013	20420	90593
424	Neha Negi	3126	3	1,499,860,000	111,013	20420	90593
425	Saurabh Vig	2051	2	1,702,040,000	111,013	20420	90593
426	Neeraj Thakur	3081	3	1,694,880,000	111,013	20420	90593
427	Lalit Mohan Upadhyay	1131	1	1,605,681,000	111,013	20420	90593
428	Arvind Kumar Singh	2058	2	2,205,360,000	144,451	20420	124031
429	Chetna	17100	17	2,205,360,000	144,451	20420	124031
430	Pradeep Kumar Sangwan	1082	1	2,205,360,000	144,451	20420	124031
451	Poonam	1048	1	2,330,441,000	144,451	20420	124031
453	Gagan Sethi	1126	1	2,330,440,000	144,451	20420	124031
454	Monica Tuli	1185	1	878,630,000	57,550	21430	36120
455	Rakesh Pathak	17025	17	878,630,000	57,550	21430	36120
456	Monika Sharma	17045	17	878,630,000	57,550	21430	36120
457	Jatin Gulwani	1024	1	878,630,000	57,550	21430	36120
458	Sunny Agarwal	18014	18	878,630,000	57,550	21430	36120
460	Anjali Krishnan	17144	17	878,630,000	57,550	21430	36120
461	Bhawana	17184	17	878,630,000	57,550	21430	36120
464	Mukul Sharma	3105	3	878,630,000	57,550	21430	36120
465	Anubhuta Tuli Jugal Tuli	2075	2	878,630,000	57,550	21430	36120
466	Sushil Kumar Malhotra	19013	19	878,630,000	57,550	21430	36120
467	Payal Gupta	3091	3	878,630,000	57,550	21430	36120
468	Deepak Dhani	2076	2	878,630,000	57,550	21430	36120
469	Rachel Verma	18066	18	878,630,000	57,550	21430	36120
471	Vipin Kumar Kohli	3145	3	878,630,000	57,550	21430	36120
473	Seema Sugal	2015	2	878,630,000	57,550	21430	36120
474	Nitu	17035	17	878,630,000	57,550	21430	36120
475	Vikas Parashar	2083	2	878,630,000	57,550	21430	36120
476	Pooja Jaggi	1016	1	878,630,000	57,550	21430	36120
477	Sandeep Kumar	1044	1	878,630,000	57,550	21430	36120
478	Shiv Raj Singh Yadav	1054	1	878,630,000	57,550	21430	36120
479	Sanjay Kumar Bhamoria	1083	1	878,630,000	57,550	21430	36120
480	Prem Ranjan Kumar	18034	18	878,630,000	57,550	21430	36120
482	Jeevan Jyoti Sharma	3084	3	878,630,000	57,550	21430	36120
483	Mayank Gupta	17074	17	878,630,000	57,550	21430	36120
484	Tulika Kush	1115	1	878,630,000	57,550	21430	36120
485	Raj Kumar	2020	2	878,630,000	57,550	21430	36120
486	Sarita	18094	18	878,630,000	57,550	21430	36120
487	Manju Mehta	17024	17	878,630,000	57,550	21430	36120
488	Payal Ahuja	18145	18	878,630,000	57,550	21430	36120
489	Vijay Kumar Yadav	3125	3	878,630,000	57,550	21430	36120
490	Arun Baidya / Mushtaq Ahmed	18102	18	878,630,000	57,550	21430	36120
491	Harish Chander Sabharwal	1135	1	878,630,000	57,550	21430	36120
492	Santosh Kumari Maurya	2143	2	878,630,000	57,550	21430	36120
493	Nitin Grover	1136	1	878,630,000	57,550	21430	36120
494	Prem Prakash Pal	18025	18	878,630,000	57,550	21430	36120
495	Virender Singh Rajput	2084	2	878,630,000	57,550	21430	36120
496	Swadesh Datta/ Davinder Datta	1084	1	878,630,000	57,550	21430	36120
498	Sandeep Kumar Yadav	2053	2	878,630,000	57,550	21430	36120
500	Pradeep Kumar Tripathi	1125	1	878,630,000	57,550	21430	36120
501	Vinay Kumar Hatta	3116	1	878,630,000	57,550	21430	36120
502	Raghvendra Singh	17095	17	878,630,000	57,550	21430	36120
503	Naveen Rana	3105	3	878,630,000	57,550	21430	36120
505	Nisha Sharma	2135	2	878,630,000	57,550	21430	36120
506	Ramphal Bawa	18114	18	878,630,000	57,550	21430	36120
507	Mukhopadhyay	2031	2	878,630,000	57,550	21430	36120
508	Surajee Yadav	2084	2	878,630,000	57,550	21430	36120
509	Rajesh Kumar	3134	3	878,630,000	57,550	21430	36120
510	Rajender Singh	17114	17	878,630,000	57,550	21430	36120
511	Bhagwant Rao	18085	18	878,630,000	57,550	21430	36120
512	Manoj Kumar	2106	2	878,630,000	57,550	21430	36120
513	Subodh Kumar Rai	18024	18	878,630,000	57,550	21430	36120
515	Deepak Kumar Malhotra	2011	2	878,630,000	57,550	21430	36120
516	Rekha Sharma	3120	3	878,630,000	57,550	21430	36120
517	Deepshikha Sachdeva	3115	3	878,630,000	57,550	21430	36120
518	Devanshu Parashar	1116	1	878,630,000	57,550	21430	36120
519	Neelu Jain	2015	2	878,630,000	57,550	21430	36120
521	Nihal Singh	3044	3	878,630,000	57,550	21430	36120
522	Manoj Pawar	17085	17	878,630,000	57,550	21430	36120
523	Poornima Sharma	2064	2	878,630,000	57,550	21430	36120

524	Seema Mital	19099	18	878,630,000	57,550	21430	36120
525	Shobhna Devi	17095	17	878,630,000	57,550	21430	36120
526	N. Murugan	3074	3	878,630,000	57,550	21430	36120
527	Vinod Major	1035	1	878,630,000	57,550	21430	36120
528	Tuhign Sengpur	1095	1	878,630,000	57,550	21430	36120
529	Ishita Sohu Pear	3097	3	878,630,000	57,550	21430	36120
530	Anita Bajaj	3034	3	878,630,000	57,550	21430	36120
531	Satyinder Singh	3029	3	878,630,000	57,550	21430	36120
532	Sathyesar Tripathi	3064	3	878,630,000	57,550	21430	36120
533	Mohinder Mohan Arya	1075	1	878,630,000	57,550	21430	36120
535	Poonam	18095	18	878,630,000	57,550	21430	36120
536	Rajni Sachdev / Vivek Sachdev	2125	2	878,630,000	57,550	21430	36120
537	Abhinav Aggarwal	17135	17	878,630,000	57,550	21430	36120
538	Kamla Devi	1085	1	878,630,000	57,550	21430	36120
539	Dilbag Singh	17105	17	878,630,000	57,550	21430	36120
540	Tripti Aggarwal	18064	18	878,630,000	57,550	21430	36120
543	Ravinder Kumar	2044	2	878,630,000	57,550	21430	36120
544	Subhash Chauhan	2055	2	878,630,000	57,550	21430	36120
545	Saroj Kumar	18105	18	878,630,000	57,550	21430	36120
547	Akum Arya / Manoj Kumar	1104	1	878,630,000	57,550	21430	36120
550	Suresh Kumar Gahlot	3034	3	878,630,000	57,550	21430	36120
551	Amandeep Singh Bhasin	3025	3	878,630,000	57,550	21430	36120
552	Gaganpreet Singh	2125	2	878,630,000	57,550	21430	36120
553	Vivek Sharma	1065	1	878,630,000	57,550	21430	36120
554	Ashwani Kumar	2034	2	878,630,000	57,550	21430	36120
555	Atul Kumar	3075	3	878,630,000	57,550	21430	36120
556	Niladri D.B.	2065	2	878,630,000	57,550	21430	36120
557	Deepak Bisht	18124	18	878,630,000	57,550	21430	36120
558	Shubhav Sub	17075	17	878,630,000	57,550	21430	36120
559	Santosh Sub	2134	2	878,630,000	57,550	21430	36120
560	Sanjay Kumar	17015	17	878,630,000	57,550	21430	36120
561	Amit Kumar	3035	3	878,630,000	57,550	20620	37130
562	Abhijeet Kumar	3114	3	878,630,000	57,550	21430	36120
563	Aditi Vatsa	18075	18	878,630,000	57,550	21430	36120
566	Amit Mathur	17084	17	878,630,000	57,550	21430	36120
565	Gaurav Bali	3104	3	878,630,000	57,550	21430	36120
566	Virender Kumar	2094	2	878,630,000	57,550	21430	36120
567	Kavita Soni	2124	2	878,630,000	57,550	21430	36120
568	Keshav Partap Tiwari/Vanita Dubey	17084	17	878,630,000	57,550	21430	36120
569	Kuldip Singh	2114	2	878,630,000	57,550	21430	36120
571	Manisha	18035	18	878,630,000	57,550	21430	36120
572	Narendra Pal Singh	17124	17	878,630,000	57,550	21430	36120
574	Sudhir Kumar Singh	17054	17	878,630,000	57,550	21430	36120
575	Sonia / Sanjeev Malik	1055	1	878,630,000	57,550	21430	36120
576	Sunita Singh	18114	18	878,630,000	57,550	21430	36120
577	Vikram Singh Dogra	2044	2	878,630,000	57,550	21430	36120
579	Pankaj Kumar Ojha / Chandrakshi	2054	2	878,630,000	57,550	21430	36120
580	Archana Sharma	18084	18	878,630,000	57,550	21430	36120
583	Alok Sharma / Sunita Sharma	17034	17	878,630,000	57,550	21430	36120
584	Sukhdarshan Singh Sidhu	1064	1	878,630,000	57,550	21430	36120
585	Sheetal Anand	17125	17	878,630,000	57,550	21430	36120
586	Pramila	3104	3	878,630,000	57,550	21430	36120
587	Dilip Kumar Pathak	3025	3	878,630,000	57,550	21430	36120
588	Ashish Sharma / Mahesh Chandra Sha	1024	1	878,630,000	57,550	21430	36120
589	Pratibha Srivastava	17105	17	1,167,935,000	76,500	21430	55070
590	Pradeep Kumar	18045	18	1,167,935,000	76,500	21430	55070
591	Anand Dubey	1035	1	1,167,935,000	76,500	21430	55070
592	Dev Kumar Jaiswal	17025	17	1,167,935,000	76,500	21430	55070
593	Himanshu Jain	18035	18	1,167,935,000	76,500	21430	55070
594	Suman Lata	3055	3	878,630,000	57,550	21430	36120
595	Anita Agarwal	1095	1	878,630,000	57,550	21430	36120
596	Indrajeet Tripurwal	18055	18	878,630,000	57,550	21430	36120
597	Sunil Kumar	18054	18	878,630,000	57,550	21430	36120
598	Rajeev Jain	17015	17	878,630,000	57,550	21430	36120
599	Piyush Mishra	18115	18	1,478,675,000	96,853	21430	75423
600	Kaushal Kishore Singh	17084	17	1,478,675,000	96,853	21430	75423
601	Sandeep Sharma	18115	18	1,779,610,000	116,504	21430	95074
602	Deepshikha Bodhan	17145	17	1,778,690,000	116,504	21430	95074
603	Saurabh Mukhopadhyay	2144	2	1,778,690,000	116,504	21430	95074
604	Pooja Bhaskara	2034	2	1,778,690,000	116,504	21430	95074
605	Monika Bhardwaj Sabharwal	1144	1	1,778,690,000	116,504	21430	95074
606	Radhika	1045	1	1,778,690,000	116,504	21430	95074
607	Anil Chopra	1145	1	1,867,250,000	116,504	21430	95074
608	Rajni Sanwaria	2045	2	1,778,610,000	116,504	21430	95074
609	Tanmay Chatterjee	17044	17	1,133,335,000	77,202	21430	55772
617	Ashutosh Shrivastava	17111	17	963,009,000	62,317	34807	27510
618	Anjali Bhalla / Ramesh Bhalla	2103	2	963,009,000	62,317	34807	27510
619	Sangeeta Soni Mukerjee	17083	17	963,009,000	62,317	34807	27510
620	Santosh Tiwari	1083	1	963,009,000	62,317	34807	27510
621	Mr. Rakesh	17122	17	963,009,000	62,317	34807	27510
625	Mrs. Neeraj Kumari	18113	18	963,009,000	62,317	34807	27510
625	Neha Bajaj	3026	3	963,009,000	62,317	34807	27510
626	Mr. Manoj Kumar	2066	2	963,009,000	62,317	34807	27510
627	Mr. Alok Raj	1066	1	963,009,000	62,317	34807	27510
628	Mr. Vikas Yadav	1022	1	963,009,000	62,317	34807	27510
630	Mrs. Suman Lata	18073	18	963,009,000	62,317	34807	27510
631	Mr. Dayanand Singh	18073	18	963,009,000	62,317	34807	27510
632	Tanvir Tekriwal	2076	2	963,009,000	62,317	34807	27510
633	Pratik Singh	17062	17	963,009,000	62,317	34807	27510
634	Mr. Vijay Joshi	3123	3	963,009,000	62,317	34807	27510
635	Harpreet Singh Monash	1023	1	963,009,000	62,317	34807	27510
636	Anamika Rashmi Sahay	3057	3	963,009,000	62,317	34807	27510
637	Mr. Manoj Kumar Karnatak	2106	2	963,009,000	62,317	34807	27510
638	Gaurav Ghai	2057	2	963,009,000	62,317	34807	27510
639	Anju Verma / Himanshu Verma	17112	17	963,009,000	62,317	34807	27510
640	Rahul Gupta	17117	17	963,009,000	62,317	34807	27510
641	Mr. Hitesh Trehan	2083	2	963,009,000	62,317	34807	27510
642	Mr. Vineet Dwivedi	3077	3	963,009,000	62,317	34807	27510
644	Mrs. Bobita Garg	17106	17	963,009,000	62,317	34807	27510

645	Saurabh Dhingra	18042	18	963,009,000	62,317	34807	27510
646	Arvind Kumar Mehta	18067	18	963,009,000	62,317	34807	27510
647	Mrs. Priya Jatin Mittal	3127	1	963,009,000	62,317	34807	27510
649	Manoj Kumar	17142	17	963,009,000	62,317	34807	27510
650	Mrs. Anjali Juneja	2347	2	963,009,000	62,317	34807	27510
651	Mr. Mahesh Kumar Saurabh	17113	17	963,009,000	62,317	34807	27510
652	Mr. Nittu Goyal	1093	1	963,009,000	62,317	34807	27510
654	Shyam Sharma	1066	1	963,009,000	62,317	34807	27510
655	Mr. Harsh Jain	3087	3	963,009,000	62,317	34807	27510
656	Mr. Vinod Chauhan	3128	3	963,009,000	62,317	34807	27510
657	Mr. Ankush Sarpal	3072	3	963,009,000	62,317	34807	27510
658	Har Dayal	2068	2	963,009,000	62,317	34807	27510
659	Ms. Sapna Chopra	2036	2	963,009,000	62,317	34807	27510
660	Mr. Satish Kumar Singh	3027	3	963,009,000	62,317	34807	27510
662	Devesh Kumar	1011	1	963,009,000	62,317	34807	27510
663	Mrs. Priyanka Gupta	17127	17	963,009,000	62,317	34807	27510
664	Mr. Ravi Anand	17032	17	963,009,000	62,317	34807	27510
666	Mrs. Kanchan Sethi	1102	1	963,009,000	62,317	34807	27510
667	Pradeep Singh Rawat	3198	3	963,009,000	62,317	34807	27510
668	T C Rewaria/ Vinita Rewaria	3032	3	963,009,000	62,317	34807	27510
669	Mr. Piyush Jain	17126	17	963,009,000	62,317	34807	27510
671	Mr. Dhiraj	2132	2	963,009,000	62,317	34807	27510
672	Amrit Lal Garg	18132	18	963,009,000	62,317	34807	27510
674	Anshu	3024	3	963,009,000	62,317	34807	27510
675	Pramod Kumar Sharma	18062	18	963,009,000	62,317	34807	27510
677	Mrs. Priyanka Puri	18018	18	963,009,000	62,317	34807	27510
678	Mr. Nitin Tangaria	2126	2	963,009,000	62,317	34807	27510
680	Mrs. Nandini Wadhwa	18026	18	963,009,000	62,317	34807	27510
681	Mr. Sunil Kumar Jaiswal	18056	18	963,009,000	62,317	34807	27510
682	Rohit Goenka	3052	3	963,009,000	62,317	34807	27510
684	Mr. Rajesh Kumar	17056	17	963,009,000	62,317	34807	27510
686	Gaurav Kumar Singla	18097	18	963,009,000	62,317	34807	27510
687	Mr. Rajat Malik	3054	3	963,009,000	62,317	34807	27510
688	Ms. Poonam Mishra	2087	2	963,009,000	62,317	34807	27510
689	Mahender Kumar and Poonam Garg	1042	1	963,009,000	62,317	34807	27510
690	Mr. Sanjeev Gupta	17050	17	963,009,000	62,317	34807	27510
692	Mrs. Sadhna	2127	2	963,009,000	62,317	34807	27510
693	Mr. Ganga Dhar Luthra	17016	17	963,009,000	62,317	34807	27510
694	Mr. Mohit Malhotra	3018	3	963,009,000	62,317	34807	27510
695	Bhaskar Purswani	18026	18	963,009,000	62,317	34807	27510
696	Mr. Pradip Goyal	2137	2	963,009,000	62,317	34807	27510
698	Mr. Mohit Kapoor	2066	2	963,009,000	62,317	34807	27510
699	Mr. Chandan Kanta Saxena	18127	18	963,009,000	62,317	34807	27510
701	Mr. Sameer Kumar	3117	3	963,009,000	62,317	34807	27510
704	Mr. Manish Sharma	3197	3	963,009,000	62,317	34807	27510
705	Ms. Sharmila	2057	2	963,009,000	62,317	34807	27510
706	Mr. Prakash Khurana	1223	1	963,009,000	62,317	34807	27510
707	Mr. Sachin Kumar	3047	3	963,009,000	62,317	34807	27510
708	Ms. Geetika Madaan	3087	3	963,009,000	62,317	34807	27510
709	Mr. Amrendra Mishra	17093	17	963,009,000	62,317	34807	27510
710	Mrs. Sumyta Malhotra	2133	2	963,009,000	62,317	34807	27510
712	Mahar Singh	3126	3	963,009,000	62,317	34807	27510
716	Mrs. Sachin Arora	2077	2	963,009,000	62,317	34807	27510
717	Mr. Siddhpradeep Gulia	1054	1	963,009,000	62,317	34807	27510
719	Shyam	2022	2	963,009,000	62,317	34807	27510
720	Mrs. Anjali Roychowdhury	2037	2	963,009,000	62,317	34807	27510
721	Ms. Padma Pande	3066	3	963,009,000	62,317	34807	27510
722	Mrs. Kamal Sachdeva/Nitin Sachdeva	18147	18	963,009,000	62,317	34807	27510
723	Mr. Ramesh Chand Nirmal	18015	18	963,009,000	62,317	34807	27510
724	Mr. Ashish Chand Sharma	2082	2	963,009,000	62,317	34807	27510
725	Mrs. Raman Wason/ Neeraj Wason	1017	1	963,009,000	62,317	34807	27510
726	Baisala Chowdhury	17051	0	963,009,000	62,317	34807	27510
727	Rohini Vivek Anand	1033	1	974,610,000	62,317	34807	27510
728	Mr. Rajan Kaushal	18092	18	963,009,000	62,317	34807	27510
729	Mr. Sunil Kumar Pahuja	18023	18	963,009,000	62,317	34807	27510
733	Mr. Tanveer Alam	18127	18	963,009,000	62,317	34807	27510
734	Mr. Rinku	2016	2	963,009,000	62,317	34807	27510
735	Mr. Madhav Kachhap	17022	17	963,009,000	62,317	34807	27510
736	Tarik Azam	1112	1	963,009,000	62,317	34807	27510
738	Savitri Devi	18045	18	963,009,000	62,317	34807	27510
739	Mr. Zulfikar Ali	1086	1	963,009,000	62,317	34807	27510
742	Huma	17087	8	963,009,000	62,317	34807	27510
743	Dinesh Dass	3086	3	963,009,000	62,317	34807	27510
744	Rajat	17036	17	963,009,000	62,317	34807	27510
749	Mr. Vinod Kumar Gupta	17093	17	963,009,000	62,317	34807	27510
750	Mrs. Sonal Kansal	3073	3	963,009,000	62,317	34807	27510
751	Mr. Sukhwinder Singh	3072	1	963,009,000	62,317	34807	27510
753	Ms. Sumanlata	18092	18	963,009,000	62,317	34807	27510
754	Sanjay Kumar Mehta	2026	2	963,009,000	62,317	34807	27510
756	Mr. Pankaj	17053	17	963,009,000	62,317	34807	27510
757	Mrs. Niharika Singh	17086	17	963,009,000	62,317	34807	27510
758	Sarita Ujjar	2037	2	963,009,000	62,317	34807	27510
759	Mr. Devender Kumar Ahuja	17033	17	963,009,000	62,317	34807	27510
760	Neha Sharma/ Abhishek Goswami	1066	1	963,009,000	62,317	34807	27510
761	Ravi Dutt Sharma	2052	2	963,009,000	62,317	34807	27510
762	Mr. Arvind Kumar Mathur	17133	17	963,009,000	62,317	34807	27510
763	Gaurav Bhatia/ Yashashvini Sharma	3061	3	963,009,000	62,317	34807	27510
764	Mr. Vikash Kumar Tiwari	2083	3	963,009,000	62,317	34807	27510
765	Gagan Mittal	18082	18	963,009,000	62,317	34807	27510
766	Mr. Bimlu Roy	3101	3	963,009,000	62,317	34807	27510
767	Mr. Ashfaq Das	17027	17	963,009,000	62,317	34807	27510
768	Naresh Kumar	17067	17	963,009,000	62,317	34807	27510
769	Mr. Nagender Kumar Mishra	17124	17	963,009,000	62,317	34807	27510
772	Mr. Nitin Sharma	2012	2	963,009,000	62,317	34807	27510
773	Mr. Ashok Kumar Verma	18092	18	963,009,000	62,317	34807	27510
774	Surinder Bhaga	18131	18	963,009,000	62,317	34807	27510
775	Ms. Richa Tomar	18143	18	963,009,000	62,317	34807	27510
776	Vinod Kumar	8057	3	963,009,000	62,317	34807	27510
778	MR. Syed Rehman Khan	2133	2	963,009,000	62,317	34807	27510

790	Ms. Rajesh Gupta	2027	2	963,009,000	62,317	34807	27510
791	Mr. Chander Prakash Verma	2047	3	963,009,000	62,317	34807	27510
792	Mrs. Madhu Agarwal	2094	3	963,009,000	62,317	34807	27510
793	Ashish Singhal	17046	17	963,009,000	62,317	34807	27510
795	Sanjeev Kumar Dixit / Prachi Dixit	2543	1	963,009,000	62,317	34807	27510
796	Jaspreet Singh	17243	17	963,009,000	62,317	34807	27510
790	Tithi Patel	17872	17	963,009,000	62,317	34807	27510
793	Chetan Sachai	18047	18	963,009,000	62,317	34807	27510
796	Mr. Sudhir	18127	18	963,009,000	62,317	34807	27510
797	Mr. Pradeep Goswami	18103	18	963,009,000	62,317	34807	27510
799	Mr. Girish Sharma	18076	18	963,009,000	62,317	34807	27510
801	Mr. Rohit Sharma	17107	17	963,009,000	62,317	34807	27510
802	Mr. Sidharth Shankar Rai	2117	2	963,009,000	62,317	34807	27510
806	Mr. Sudhir	18017	18	963,009,000	62,317	34807	27510
807	Mrs. Anamika Suden	17053	17	963,009,000	62,317	34807	27510
808	Mr. Daya Shankar Upadhyay	1036	1	963,009,000	62,317	34807	27510
809	Mrs. Puja Khadka	1113	1	963,009,000	62,317	34807	27510
813	Abhishek Singh Thakur	18096	18	963,009,000	62,317	34807	27510
812	Subhash Kataria	1076	1	963,009,000	62,317	34807	27510
814	Manoranjan Dewan	1032	1	963,009,000	62,317	34807	27510
815	Anil Chhabri	2112	2	963,009,000	62,317	34807	27510
816	Mrs. Meena	1087	1	963,009,000	62,317	34807	27510
818	Pooja Rani	2087	3	963,009,000	62,317	34807	27510
821	Mr. Nilendu Banerjee	18122	18	963,009,000	62,317	34807	27510
822	Mr. Anand Arora	17013	17	963,009,000	62,317	34807	27510
823	Mr. Yogesh Kumar Rabbar	1047	1	963,009,000	62,317	34807	27510
826	Mr. Pankaj Kumar Singh	3067	3	963,009,000	62,317	34807	27510
825	Mr. Navneet Kumar	3083	3	963,009,000	62,317	34807	27510
826	Mr. Amit Dewan	1023	1	963,009,000	62,317	34807	27510
827	Sachin Gupta	18022	18	963,009,000	62,317	34807	27510
828	Lata Rani	1103	1	963,009,000	62,317	34807	27510
830	Kavita Dhillon	18012	18	963,009,000	62,317	34807	27510
831	Babita Singh	2043	2	963,009,000	62,317	34807	27510
833	Mr. Anshul Kumar	2096	2	963,009,000	62,317	34807	27510
834	Deepanshu Gupta	18093	18	963,009,000	62,317	34807	27510
837	Mr. Deepak Goyal	18107	18	963,009,000	62,317	34807	27510
838	Mr. Deepak Murthy	3063	3	963,009,000	62,317	34807	27510
839	Mr. Ram Anupl Singh	2131	2	963,009,000	62,317	34807	27510
841	Mr. Mohsin Rasool Girsar	1096	1	963,009,000	62,317	34807	27510
842	Mohit Gupta	18147	18	963,009,000	62,317	34807	27510
844	Ms. Sumit	2087	2	963,009,000	62,317	34807	27510
845	Mohammad Sharial	1063	1	963,009,000	62,317	34807	27510
846	Mr. Anil Kumar	1123	1	963,009,000	62,317	34807	27510
847	Mr. Anuja Kumar	3113	3	963,009,000	62,317	34807	27510
849	Mr. Parveen Sachdeva	18052	18	963,009,000	62,317	34807	27510
850	Mr. Narender Singh Chauhan	2042	2	963,009,000	62,317	34807	27510
851	Mrs. Hasdeia Rai	18083	18	963,009,000	62,317	34807	27510
852	Rita Rani Tiwari	1367	1	963,009,000	62,317	34807	27510
853	Mrs. Meenu	1056	1	963,009,000	62,317	34807	27510
854	Megha Singh	2132	2	963,009,000	62,317	34807	27510
857	Bhaskar Chakraborty	2017	2	963,009,000	62,317	34807	27510
858	Bhaskar Das	2146	2	963,009,000	62,317	34807	27510
859	Aruna Mengia	1134	1	963,009,000	62,317	34807	27510
860	Mr. Rajeev Kumar Garg	2086	2	963,009,000	62,317	34807	27510
861	Mr. Nishu Yadav	1017	1	963,009,000	62,317	34807	27510
862	Mr. Sachin Verma	1062	1	963,009,000	62,317	34807	27510
864	Mrs. Aanuna Parveen	17026	17	963,009,000	62,317	34807	27510
865	Mrs. Ramesh Devi	1067	1	963,009,000	62,317	34807	27510
867	Mr. Vijay Upadhyay	1117	1	963,009,000	62,317	34807	27510
868	Charanjeet Arora	18056	18	963,009,000	62,317	34807	27510
869	Mr. Raghuvir Prasad Shikhare	1057	1	963,009,000	62,317	34807	27510
870	Mr. Kashif Haider	2028	2	963,009,000	62,317	34807	27510
871	Mr. Manish Rawat	3132	3	963,009,000	62,317	34807	27510
874	Manoj Dahiya	18136	18	963,009,000	62,317	34807	27510
875	Jagdeesh Kumar	17072	17	963,009,000	62,317	34807	27510
878	Mr. Vinay Kumar	1016	1	963,009,000	62,317	34807	27510
879	Mr. Milan Chand	1027	1	963,009,000	62,317	34807	27510
880	Mr. Rakesh Kumar	1076	1	963,009,000	62,317	34807	27510
882	Mrs. Jyothi	18127	18	963,009,000	62,317	34807	27510
883	Mr. Ravi Kumar	1147	1	963,009,000	62,317	34807	27510
884	Mr. Brajesh Kumar Jain	17147	17	963,009,000	62,317	34807	27510
886	Mrs. Renuka Kandasamy	18067	18	963,009,000	62,317	34807	27510
887	Mr. Vikash Kumar Singh	17083	17	963,009,000	62,317	34807	27510
888	Ajit Kumar Nayak	3013	3	963,009,000	62,317	34807	27510
889	Mrs. Anju Sing	18157	18	963,009,000	62,317	34807	27510
890	Mrs. Afsar Jahan	17083	17	963,009,000	62,317	34807	27510
891	Rajesh Jain	1107	1	963,009,000	62,317	34807	27510
892	Ms. Anita Gupta	17092	17	963,009,000	62,317	34807	27510
894	Anurag Singh Nirmal	1546	1	963,009,000	62,317	34807	27510
895	Mr. Dinesh Kumar Sharma	17067	17	963,009,000	62,317	34807	27510
857	Pooja Singh	2170	2	963,009,000	62,317	12345	49957
898	Mr. Deepti Sharma	18077	18	963,009,000	62,317	34807	27510
900	Mr. Nikhil Sabharwal	2082	2	963,009,000	62,317	34807	27510
901	Chitralekha	1093	1	963,009,000	62,317	34807	27510
903	Mr. Chittaranjan Padhy	17063	17	963,009,000	62,317	34807	27510

904	Ms. Hafsa Ahmed	2056	2	963,009,000	62,317	34807	27510
905	Ms. Aditi Gupta	18155	18	963,009,000	62,317	34807	27510
906	Mr. Mukesh Sharma	3145	3	963,006,000	62,317	34807	27510
907	Mr. Sandeep Arya	2084	1	963,009,000	62,317	34807	27510
908	Alex Gupta	19126	19	963,009,000	62,317	34807	27510
909	Kewaljit Singh	2126	1	963,009,000	62,317	34807	27510
910	Kavita Manchanda	19112	19	963,009,000	62,317	34807	27510
911	Mr. Akash Yadav	3122	3	963,009,000	62,317	34807	27510
917	Mrs. Pragya Rana	17062	17	963,009,000	62,317	34807	27510
918	Mr. Anmol Beharwani	3102	2	874,010,000	62,317	34807	27510
921	Mr. Sunil Kumar Sai	18092	18	963,008,000	62,317	34807	27510
922	Mrs. Meenakshi Gilani	3128	3	[illegible]	62,317	34807	27510
923	Mr. Atiq ur Rehman Ansari	17027	17	963,009,000	62,317	34807	27510
927	Mrs. Shobha Srivastava	2068	2	1,287,878,000	82,836	34807	48029
928	Mr. Shyodan Yadav	2035	2	1,287,878,000	82,836	34807	48029
930	Mr. Ajeet Singh Bhandari	3052	1	1,287,878,000	82,836	34807	48029
931	Prateeka Tuteja	3113	3	1,287,878,000	82,836	34807	48029
932	Sandeep Kamboj	2079	2	1,287,878,000	82,836	34807	48029
933	Mrs. Shikha Agarwal	3031	3	1,287,878,000	82,836	34807	48029
935	Rashmi Thami Raj	2136	1	963,008,500	62,317	34807	27510
937	Mr. Gaganpreet Singh	2001	2	963,007,500	62,317	39430	41891
942	Mr. Pratik Gupta	18061	18	963,007,000	62,317	34807	27510
950	Atif Khan	1106		1,612,747,500	104,875	34807	70068
952	Abhishek Kumar Shukla	2142	2	1,612,747,500	104,875	34807	70068
953	Anuj Kumar	17116	17	1,612,747,500	104,875	34807	70068
954	Mr. Sunil Gautam	18080	18	1,612,747,500	104,875	34807	70068
955	Mr. Akshay Singhal	2044	1	1,612,747,500	104,875	34807	70068
956	Mr. Ram Phul Kataria	2136	2	1,612,747,500	104,875	34807	70068
957	Vimal Gupta/Tanu Gupta	2017	4	1,612,747,500	104,875	34807	70068
958	Mrs. Sagari Roy	17132	17	1,612,747,500	104,875	34807	70068
960	Rajeev Kumar/Neetu Yadav	1107	1	1,612,747,500	104,875	34807	70068
961	Aditya Kumar	1135	1	1,612,747,500	104,875	34807	70068
962	Mr. Jagdish Singh Rawat	17080	17	1,612,747,500	104,875	34807	70068
963	Mr. Prabhat Kumar	2073	2	1,612,747,500	104,875	34807	70068
964	Mr. Nikhil Dargan	17122	17	1,612,747,500	104,875	34807	70068
965	Mr. Imran Ahmad	18037	18	1,612,747,500	104,875	34807	70068
967	Mr. Sumit Sharma	2062	2	1,612,747,500	104,875	34807	70068
972	Mr. Surendra Prakash Bhardwaj	3012	3	1,897,817,000	128,154	34807	95347
973	Mr. Navneet Kumar	3093	3	1,898,291,000	128,154	34807	95347
974	Mr. Saumya Singha Roy	2084	2	1,911,815,000	128,154	34807	95347
975	Mr. Vijender Singh	2118	1	2,598,960,000	164,152	34807	129345
976	Mr. Nilesh Panchal	18037	18	2,598,960,000	164,152	34807	129345
977	Mr. Sanjeev Sharma	2147	2	2,598,960,000	164,152	34807	129345
978	Mrs. Madhu Pareek	2122	2	2,598,960,000	164,152	34807	129345
979	Mrs. Meena Devi	2073	3	2,598,960,000	164,152	34807	129345
980	Mr. Amit Saxena	3052	6	2,598,960,000	164,152	34807	129345
981	Mr. Abhishek Dora	18028	18	2,598,960,000	164,152	34807	129345
982	Mr. Pramod Singh	3047	3	2,598,960,000	164,152	34807	129345
983	Avneet Mishra	1137	1	2,598,960,000	164,152	34807	129345
984	Hem Chandra/Rekha Pande	17087	4	2,601,300,000	164,152	34807	129345
985	Mr. Charanpreet Singh	2012	2	2,485,850,000	164,152	34807	129345
986	Mrs. Sarbani Pal	17123	17	2,320,100,000	164,152	34807	129345
994	Meena Kalia	19017	19	1,074,850,000	69,554	38850	30704
995	Tina Maya Benison	19066	19	1,074,850,000	69,554	38850	30704
996	Anil Vajpayee	19011	19	1,074,850,000	69,554	38850	30704
997	Ravika Kanojia	19061	19	1,074,850,000	69,554	38850	30704
998	Rajan Jethani	19048	19	1,074,850,000	69,554	38850	30704
999	Deepti Chawla	19011	19	1,074,850,000	69,554	38850	30704
1000	Neha Jain	19017	19	1,074,850,000	69,554	38850	30704
1001	Satinder Rana	19026	19	1,074,850,000	69,554	38850	30704
1002	Neema Goyal	19034	19	1,074,850,000	69,554	38850	30704
1003	Shivani Bhardwaj	19029	19	1,074,850,000	69,554	38850	30704
1004	Ravinder Kaushik	19018	19	1,074,850,000	69,554	38850	30704
1005	Nitin Tiwari	19001	19	1,074,850,000	69,554	38850	30704
1007	Vibhesh Dev	19016	19	1,074,850,000	69,554	38850	30704
1008	Parmeshwari Devi	19067	19	1,074,850,000	69,554	38850	30704
1009	Om Parkash	19056	19	1,074,850,000	69,554	38850	30704
1010	Jagmohan Kalyan	19028	19	1,074,850,000	69,554	38850	30704
1011	Shripie Shikarpo	19041	19	1,074,850,000	69,554	38850	30704
1012	Jai Hind Kataria	19055	19	1,074,850,000	69,554	38850	30704
1013	Narinder Singh Tallwar	19042	19	1,074,850,000	69,554	38850	30704
1014	Ashwinder Singh	19049	19	1,074,850,000	69,554	38850	30704
1016	Subhash Chander	19024	19	1,074,850,000	69,554	38850	30704
1017	Gurpreet Kaur	19031	19	1,074,850,000	69,554	38850	30704
1018	Tarun Gupta	19054	19	1,074,850,000	69,554	38850	30704
1019	Sachin Sapoon	19035	19	1,074,850,000	69,554	38850	30704
1020	Ashima Kaushik	19017	19	1,074,850,000	69,554	38850	30704
1022	Sangeet	19046	19	1,074,850,000	69,554	38850	30704
1023	Shinder Kumar	19061	19	1,074,850,000	69,554	38850	30704
1024	Jot Singh	19044	19	1,074,850,000	69,554	38850	30704
1025	Shekhar Bhowmick	19033	19	1,074,850,000	69,554	38850	30704
1026	Sapna Grover	19067	19	1,074,850,000	69,554	38850	30704
1027	Sangeet Dabas	19038	19	1,074,850,000	69,554	38850	30704
1028	Ram Phal	19045	19	1,074,850,000	69,554	38850	30704
1029	Saju M George	19024	19	1,074,850,000	69,554	38850	30704
1030	MM Mulani	19052	19	1,074,850,000	69,554	38850	30704
1031	Vikas Yadav	19022	19	1,074,850,000	69,554	38850	30704
1032	Ravi Kumar	19051	19	1,074,850,000	69,554	38850	30704
1033	Satish Kumar	19052	19	1,074,850,000	69,554	38850	30704
1034	Ravi Kumar	19054	19	1,074,850,000	69,554	38850	30704
1035	Poonam Bagga	19032	19	1,074,850,000	69,554	38850	30704
1036	Ramesh Kumar	19022	19	1,074,850,000	69,554	38850	30704
1038	Parveen Lata	19031	19	1,074,850,000	69,554	38850	30704
1039	Harjeet Kaur	29034	19	1,074,850,000	69,554	38850	30704
1040	Ravideep Garg	19062	19	2,000,855,000	183,217	38850	144367
1041	Nitin Jain	19028	19	2,950,800,000	183,217	38850	144367
1042	Krishna Chandra Jaiswal	19029	19	2,000,800,000	183,217	38850	144367
1043	Anupam Singh Chauhan	19027	19	2,874,555,000	183,217	38850	144367
934	Mr. Partha Ghosal	17082	17	953,397	83317	0	83317

330	Mr. Arjunn Shankar Pal	9092	3	962,008	62317	0	62317
334	Mr. Roshan Kumar	2543	2	963,008	62317	0	62317
335	Chandra Mohan Rawat	2576	3	963,008	62317	0	62317
940	Ms. Aarthi Bhardwaj	17012	17	963,008	62317	0	62317
941	Mr. Rajendra Kumar	19148	19	963,008	62317	0	62317
942	Mr. Gaurav Rastogi	17117	17	963,008	62317	0	62317
944	Mr. Pankaj Kumar	2698	2	963,007	62317	0	62317
945	Mr. Rahul Gauba	17077	17	963,007	62317	0	62317
946	Mr. Gulshan Kumar	3508	3	963,007	62317	0	62317
947	Ms. Shashi Agarwal	3143	1	963,007	62317	0	62317
948	Mrs. Kriti Kapila Srivastava	3982	3	963,007	62317	0	62317
949	Mr. Rupendra Singh	2992	2	963,007	62317	0	62317
966	Bishnu Bahadur Chetri	17136	17	962,008	62317	0	62317
969	Shashank Tiwari	2107	2	963,008	62317	0	62317
970	Mrs. Radhika Sahni	17076	17	963,008	62317	0	62317
			TOTAL=		47469835.51	18850368.34	28652472.50