

BEFORE THE NATIONAL ANTI-PROFITEERING AUTHORITY

UNDER THE CENTRAL GOODS & SERVICES TAX ACT, 2017

Case No. : 36/2022
Date of Institution : 31.03.2021
Date of Order : 19.07.2022

In the matter of:

1. Sh. Raju Mittal, 03-401, Shriram Summit, Golahalli Electronic City, Bangalore-560100.
2. Sh. Kumar Aditya, A1, No. 8, Gopallappa House, 3rd Main, GM Pallya, Bangalore-560075.
3. Sh. Yudhish Gupta, 499, Guru Nanak Road, Subhash Nagar, Dehradun, Uttarakhand-248002.
4. Sh. Pradeep Janakiraman, Plot No. 100, Door No. 18, Second Main Road, Navasakthi Nagar, Pondichery-605009.
5. 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 Shriram Properties Pvt. Ltd., No. 40/43, 8th Main, 4th Cross, Sadashivnagar, Bangalore- 560080.



Respondent

Quorum:-

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

Present:-

1. Sh. Pradeep Janakiraman, Applicant No. 4 in person.
2. Sh. Harshit Nahar, Chartered Accountant for the Respondent.

Order

1. The present report dated 31.03.2021 has been furnished by the Director General of Anti-Profiteering (**DGAP**), under Rule 129 (6) of the Central Goods & Services Tax (**CGST**) Rules, 2017, on the basis of application filed by the Applicant No. 1 alleging profiteering in respect of Construction Service supplied by the Respondent. The Applicant No. 1 alleged that the Respondent had not passed on the benefit of Input Tax Credit (**ITC**) to him by way of commensurate reduction in the price of the Unit No. 03-401 purchased from the Respondent in the project "Shriram Summit", situated at Golahalli Electronic City, Bangalore on introduction of GST w.e.f. 01.07.2017, in terms of Section 171 of the CGST Act, 2017.
2. Vide the above mentioned Report dated 31.03.2021, the DGAP has *inter-alia* stated that:-
 - a. The Karnataka State Screening Committee on Anti-profiteering examined the said application and forwarded the said application with its recommendation, to the Standing Committee on Anti-profiteering for further action, in terms of Rule 128 of the Rules.
 - b. The aforesaid Application was examined by the Standing Committee on Anti-profiteering. Thereafter, it decided to forward the same to the DGAP to conduct a detailed investigation in the matter. Accordingly, investigation was initiated to collect evidence necessary to determine whether the benefit of ITC had been passed on by the Respondent to the Applicant No. 1 in respect of Construction Service supplied by the Respondent.

- h. In response to the Notice dated 26.05.2020 and several reminders & summonses, the Respondent submitted his reply vide letters/e-mails dated 09.06.2020, 07.08.2020, 11.09.2020, 17.11.2020, 07.01.2021, 27.01.2021, 19.02.2021, 16.03.2021, 17.03.2021, and 24.03.2021. The replies of the Respondent have been summarized by the DGAP as below wherein the Respondent has submitted:-
- i) That he was a real estate developer and engaged in the business of development of residential apartments. The Respondent was also engaged in providing development management services for other projects and had also developed multiple projects in pre GST and post GST periods.
 - ii) The Respondent stated that the project "Shriram summit" was in the category of budget homes in Bangalore which an average middle class buyer could easily afford. Keeping the same in mind, very thin margin was kept in the project. Further, pre-GST, he was eligible to avail credits of VAT and Service Tax and hence there would be very minimal chance of increase in credits due to introduction of GST. The prices of goods like Steel and Cement had increased multi-fold while there had been no additional consideration collected from the customers.
- i. Vide the aforementioned letters, the Respondent submitted the following documents/information:
- (i) Copies of GSTR-1 Returns for the period July, 2017 to April, 2020.
 - (ii) Copies of GSTR-3B Returns for the period July, 2017 to April, 2020.
 - (iii) Electronic Credit Ledger for the period July, 2017 to April, 2020.
 - (iv) Copies of VAT returns (including all annexures) & ST-3 returns for the period April, 2016 to June, 2017.

- c. Further, the Standing Committee on Anti-profiteering, forwarded another application, filed by Applicant No. 2, 3 & 4 against the Respondent, in respect of purchase of a flat, in the project "Shriram Summit".
- d. On receipt of the references from the Standing Committee on Anti-profiteering on 06.05.2020, a Notice under Rule 129 of the Rules was issued by the DGAP on 26.05.2020, calling upon the Respondent to reply as to whether he admitted that the benefit of ITC had not been passed on to the Applicant Nos. 1 to 4 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. Vide the said Notice, the Respondent was also given an opportunity to inspect the non-confidential evidences/information furnished by the Applicant No. 1, during the period 04.06.2020 to 06.06.2020. However, the Respondent did not avail of this opportunity.
- e. In response to the Notice and several reminder letters, the Respondent did not submit all the requisite documents on the due date. Hence, three Summons under Section 70 of the CGST Act, 2017 read with Rule 132 of the Rules, were issued to the Respondent to submit all the relevant documents. In compliance of said summons, the Respondent submitted the relevant documents as mentioned in the subsequent paragraphs.
- f. The period covered by the current investigation was from 01.07.2017 to 30.04.2020.
- g. The time limit to complete the investigation was 05.11.2020. However, in terms of Rule 129(6) of the Rules vide, Notification No. 65/2020- Central Tax dated 01.09.2020 and Notification No. 91/2020- Central Tax dated 14.12.2020 the time limit for compliance was extended up to 31.03.2021.

- (v) Copies of all demand letters/agreements issued to the Applicant Nos. 1 to 4.
 - (vi) Details of VAT, Service Tax, ITC of VAT, Cenvat credit for the period April, 2016 to June, 2017 and output GST and ITC of GST for the period July, 2017 to April, 2020 for the project "Shriram Summit".
 - (vii) Cenvat/ITC Register for the FY 2016-17, 2017-18, 2018-19 and for the period April, 2019 to April, 2020 for the project "Shriram Summit".
 - (viii) List of home buyers in the project "Shriram Summit".
 - (ix) Brief profile of the Respondent.
 - (x) Details of applicable tax rates, Pre-GST and Post-GST.
 - (xi) Status of Project as on 30.04.2020.
- j. In the Notice dated 26.05.2020, the Respondent was informed that if any information/documents was provided on confidential basis, in terms of Rule 130 of the Rules, a non-confidential summary of such information/documents was required to be furnished. However, the Respondent informed that all documents provided by the Respondent, might be treated as confidential except documents related to the Applicant Nos. 1 to 4 only.
- k. Vide e-mail dated 18.03.2021, an opportunity was given to the Applicant Nos. 1 to 4 to inspect the non-confidential documents/reply furnished by the Respondent on 19.03.2021 to 22.03.2021. However, the above Applicants did not avail the said opportunity.
- l. After examining the subject applications, various replies of the Respondent and the documents/evidences on record, the DGAP observed that the main issues for determination were: -

- i) Whether there was benefit of reduction in rate of tax or ITC on the supply of Construction Service by the Respondent after implementation of GST w.e.f. 01.07.2017 and if so,
- ii) Whether the Respondent passed on such benefit to the recipients by way of commensurate reduction in price, in terms of Section 171 of the CGST Act, 2017.
- m. Another relevant point in this regard was para 5 of Schedule-III of the CGST Act, 2017 (Activities or Transactions which shall be treated neither as a supply of goods nor a supply of services) which 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 CGST 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 had been received after issuance of completion certificate, where required, by the competent authority or after his first occupation, whichever was earlier*". Thus, the ITC pertaining to the residential units which was under construction but not sold was provisional ITC which might 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 CGST Act, 2017, which read as under:

Section 17 (2) "*Where the goods or services or both was 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 exempted supplies under the said Acts, the amount of credit shall be restricted to so much of the input tax as was attributable to the said taxable supplies including zero-rated supplies*".

Section 17 (3) "*The value of exempted supply under sub-section (2) shall be such as might be prescribed and shall include supplies on which the recipient was 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, the ITC pertaining to the unsold units might not fall within the ambit of this investigation and the Respondent was required to recalibrate the selling price of such units to be sold to the prospective buyers by considering the proportionate benefit of additional ITC available to him post-GST.

- n. It was observed by the DGAP that prior to 01.07.2017, i.e., before the GST was introduced, the Respondent was eligible to avail credit of Service Tax paid on the input services as well as credit of VAT purchases (CENVAT credit of Central Excise Duty was not available) in respect of the flats for the project “Shriram Summit” sold by him. Further, post-GST, the Respondent could avail ITC of GST paid on all the inputs and input services. From the data submitted by the Respondent covering the period April, 2016 to April, 2020, the details of the ITC availed by him, his turnovers from the project “Shriram Summit”, the ratios of ITCs to turnover, during the pre-GST (April, 2016 to June, 2017) and post-GST (July, 2017 to April, 2020) periods, have been furnished in Table-‘A’ below:-

Table- ‘A’ (Amount in Rs.)

Sr. No.	Particulars	Total (Pre-GST) April, 2016 to June, 2017	Taxable Turnover (July, 2017 to April, 2020)
1	CENVAT of Service Tax Paid on Input Services used for flats (A)	4,23,62,231	-
2	Input Tax Credit of VAT Paid on Purchase of Inputs (B)	2,22,61,296	-
3	Input Tax Credit of GST Available (C)	-	17,12,29,936
4	Total Cenvat Credit/ GST ITC Available (D= A+B or C)	6,46,53,527	17,12,29,936
5	Turnover for Flats as per Home Buyers List (E)	51,33,59,839	2,29,59,89,851
6	Total Saleable Area (in SQF) (F)	14,26,125	14,26,125
7	Total Sold Area (in SQF) relevant to turnover (G)	7,79,835	13,30,600
8	Relevant ITC [(H)= (A+B or C)*(G)/(F)]	3,53,37,497	15,97,60,577
	Ratio of ITC Post-GST [(I)=(H)/(E)]	6.88%	6.96%

- o. From the above Table-‘A’, it appears that the ITC as a percentage of the turnover that was available to the Respondent during the pre-GST period (April, 2016 to June, 2017) was 6.88 % and during the post-GST period (July, 2017 to April, 2020), it was 6.96% for the project “Shriram Summit”. It confirmed that in post-GST, the Respondent had benefited from additional ITC to the tune of 0.08% [6.96% (-) 6.88%] of the turnover.
- p. On the basis of the figures contained in Table- ‘A’ above, the comparative figures of the ratios of ITCs availed/available to the turnovers in the pre-GST and post-GST periods as well as the turnovers, the recalibrated base price and the excess realization (profiteering) during the post-GST period, have been tabulated in Table-‘B’ below.

Table-‘B’ (Amount in Rs.)

Sr. No	Particulars		
1	Period	A	July, 2017 to April, 2020
2	Output GST rate (%)	B	12
3	Ratio of CENVAT credit to Total Turnover as per table - ‘A’ above during the period 01.04.2016 to 30.06.2017 (%)	C	6.88%
4	Ratio of CENVAT credit to Total Turnover as per table - ‘A’ above during the period 01.07.2017 to 30.04.2020 (%)	C	6.96%
5	Increase in ITC availed post-GST (%)	D= 6.96% less 6.88%	0.08%
6	<u>Analysis of Increase in input tax credit:</u>		
7	Base Price raised during July, 2017 to April, 2020 (Rs.)	E	2,29,59,89,851
8	GST raised over Base Price (Rs.)	F= E*B	27,55,18,782
9	Total Demand raised	G=E+F	2,57,15,08,633
10	Recalibrated Base Price	H= E*(1-D) or 99.92% of E	2,29,41,53,059
11	GST @12%	I= H* B	27,52,98,367
12	Commensurate demand price	J= H+I	2,56,94,51,426
13	Excess Collection of Demand or Profiteering Amount	K= G-J	20,57,207

- q. It was evident from the calculation explained in Table-'B' based on the Respondent's submissions, that the benefit of ITC which needed to be passed on by the Respondent to the buyers of flats came to Rs. 20,57,207/- which included 12% GST on the base amount of Rs. 18,36,792/- during the period 01.07.2017 to 30.04.2020 in respect of 1061 buyers (who had booked units as on 30.04.2020) including the Applicant Nos. 1 to 4. The homebuyer and unit no. wise break-up of this amount was given in Annex-15 to the DGAP's Report dated 31.03.2021. This amount was inclusive of profiteered amount of Rs. 1,581/- (including GST) in respect of the Applicant No.1, Rs. 316/- (including GST) in respect of Applicant No. 2, Rs. 1,166/- (including GST) in respect of Applicant No. 3, and Rs. 1,239/- (including GST) in respect of the Applicant No. 4.
- r. On the basis of the details of outward supplies of the Construction Service submitted by the Respondent, it was observed that the service had been supplied in the State of Karnataka only.
- s. The benefit of additional ITC to the tune of 0.08% of the turnover had accrued to the Respondent post-GST and the same was required to be passed on by the Respondent to his recipients. Section 171 of the CGST Act, 2017 appeared to have been contravened by the Respondent in as much as the additional benefit of ITC @0.08% of the base price received by the Respondent during the period 01.07.2017 to 30.04.2020, had not been passed on by the Respondent to the 1061 recipients including the Applicant Nos. 1 to 4. On this account, it appeared that the Respondent had realized an additional amount to the tune of Rs. 20,57,207/- (including GST) which was inclusive of profiteered amount in respect of the Applicant Nos. 1 to 4. The said Applicants 1 to 4 and 1057 other recipients were identifiable as per the documents provided by the Respondent giving the names and addresses along with unit.no. allotted to such recipients.

t. As aforementioned, the present investigation covered the period from 01.07.2017 to 30.04.202, profiteering, if any, for the period post April, 2020, had not been examined as the exact quantum of ITC that would be available to the Respondent in future could not be determined at this stage, when the construction of the project was yet to be completed.

3. The above Report had been carefully considered by this Authority and a Notice dated 17.06.2021 was issued to the Respondent to explain why the Report dated 31.03.2021 furnished by the DGAP should not be accepted and his liability for profiteering in violation of the provisions of Section 171 should not be fixed. The Respondent was directed to file written submissions which had been filed on 15.07.2021 wherein the Respondent had *inter- alia*, submitted that:-

a) The Project "Shriram Summit" had been developed on 56,792 Sq. mtr. of land area out of which 13,391 sq. mtr. was covered area and 44,910 sq. mtr. was open area. The project was High rise Residential Apartments having 1128 flats being constructed in 2 Phases. Phase-1 has 2 Blocks 2B+G+13 Floors in 17 towers, Block-01 10 Towers with 520 flats and Block-02 7 Towers with 392 flats.

Particulars	Area sft	Flats
Sold	13,43,165	1,061
Unsold	82,960	67
Total	14,26,125	1,128

The project "Shriram Summit" was in the category of budget homes in Bangalore which an average middle class buyer could easily afford. Further, in pre-GST period, the Respondent was eligible to avail credits of VAT and Service Tax and hence there would be very minimal chance of increase in credits due to introduction of GST. In fact, the prices of goods like steel and cement had increased multi-fold while there had been no additional consideration collected from the customers.

b) The impugned 'Notice' and 'Report' was unconstitutional and ultra-vires of the CGST Act, 2017. The 'Notice' and 'Report' were issued under Section 171 of the CGST Act, 2017 read with Rule 126 of the CGST Rules, 2017 determining the amount profiteered / not passed on by way of commensurate reduction in prices. In terms of Section 171 reproduced below, the Central Government may constitute an authority or empower an authority to examine the benefit was actually passed on. However, it had not prescribed the methodology to determine the same and just delegated the powers to this Authority:

(1) 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.

(2) The Central Government may, on recommendations of the Council, by notification, constitute an Authority, or empower an existing Authority constituted under any law for the time being in force, to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

(3) The Authority referred to in sub-section (2) shall exercise such powers and discharge such functions as may be prescribed.

Further, in terms of Rule 126 of the CGST Rules, 2017 mentioned below, this Authority may determine the methodology and procedure for determination as to whether the reduction in the rate of tax on the supply of goods or services or the benefit of ITC has been passed on. 8

*"126. Power to determine the methodology and procedure. -
The Authority may determine the methodology and procedure for determination as to whether the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit has been passed on by the registered person to the recipient by way of commensurate reduction in prices.*

Thus, on joint reading of Section 171 with Rule 126, it was evident that this Authority had been empowered to determine the

methodology and procedure for determination as to whether the supplier had passed on the benefit to the recipient.

- c) The methodology adopted by DGAP was arbitrary and grossly incorrect as the learned DGAP had arrived at the profiteering of Rs. 20,57,207/- on the basis of difference between the ratios of ITCs to turnovers to area sold under the Pre-GST and Post-GST Period. Since this Authority had not prescribed any methodology or procedure to determine the benefit to be passed on by the Supplier, the DGAP had adopted its own method by arriving at the benefit as a ratio of ITC availed pre-GST and post-GST which was arbitrary, grossly incorrect and could not be adopted for a supplier in the real estate sector. The DGAP has arrived at the profit of Rs. 20,57,207/- on the basis of difference between the ratios of ITCs to turnovers to area sold under the Pre-GST and Post-GST Period. The said method was not appropriate, as in the real estate sector, there was no correlation between the ITC and output tax liability.
- d) In terms of Section 171, the benefit of ITC has to be passed on to the recipient by way of commensurate reduction in prices. The term ITC has to be interpreted in a way to mean that the taxes which were earlier (pre-GST) accumulating to cost of goods or services or were ineligible or not available and post introduction of GST are subsumed or became eligible ought to be treated as benefit thereby the requirement to pass on.

For Example:

- a. a trader in goods was not eligible for availing Service Tax credit and by virtue of introduction of GST is eligible for availment of credit on services
- b. a trader in goods was not eligible for availing CST credit and by virtue of introduction of GST is eligible for availment of credit on inter-State supply of goods

- c. a trader in goods was not eligible for availing excise credit and by virtue of introduction of GST is eligible for availment of credit on all supply of goods and services
- e) Anti-profiteering measure was not to apply to flats sold post introduction of GST. The benefit which was not available pre-GST and was available in post GST ought to have been passed to only those flat owners to whom the flat was sold pre-GST and there ought to be some demand pending against those flat owners post-GST. The GST Law was enforced on 01-Jul-2017, for the flats sold post 01-Jul-2017 for a negotiated price, GST benefit had already been adjusted in price and hence there ought to have been no additional benefit arising towards the same for further passing. Hence, the Respondent was not required to pass on the benefit, if any, to those flat owners where the flats were sold post 01-Jul-2017 for negotiated price. The Respondent placed reliance on the Stay granted by Hon'ble Delhi High Court in the case of DRA Aadithya Projects Pvt. Ltd. Vs. Union of India & Ors.
- f) The impugned 'Notice' and DGAP's Report were premature as the project was still under construction. The actual benefit, if any could be determined only after completion of the project.

The Respondent relied upon the judgment in the case of Hon'ble Bombay High Court in the case of ACIT Vs. NGC Networks India Pvt. Ltd. [TS-41-HC-2018(BOM)]. The Hon'ble Court followed its earlier decision in the case of CIT Vs. Cello Plast [TS-602-HC-2012(BOM)] wherein the Hon'ble Court had applied the legal *maxim lex non cogit ad impossibilia* (law does not compel a man to do what he cannot perform). That maxim was applied by the Larger Bench of the Tribunal in the case of Hico Enterprises Vs. Commissioner of Customs ([2005] 189 ELT 135).

g) The levy of Penalty under Section 171 (3A) read with Rule 133(3)(d) was unwarranted. The Respondent relied upon the decisions in the cases of:-

- (i) Rajasthan Spinning & Weaving Mills Ltd. v. CCE [2005 (179) E.L.T 70 (Tri- Del)]
- (ii) H.E.G Ltd. v. CCE, Bhopal [2005 (191) E.L.T. 1199 (Tri-Del)].
- (iii) Flyingman Air Courier Pvt. Ltd v. CCE, Jaipur [2004 (170) E.L.T 417 (Tri-Del)]
- (iv) Union of India v. Kamalaksi Finance Corporation Ltd [1991 (55) E.L.T. 433 (SC)]

h) (i) That the intent to evade payment of taxes being absent, the levy of penalties under the said sections was not provided. In this connection, the Respondent relied on the following judicial pronouncements:

- Kalpataru Power Transmission Ltd. Vs. CST, Ahmedabad [2011 (22) STR 206 (Tri-Ahmd)]
- Commissioner of Central Excise Commissionerate, Jalandhar v. M/s Darmania Enterprises, Gurdaspur [2009 (14) STR 741 (P&H)]
- Ice Networks Pvt Ltd vs. CST, Bangalore [2011 (20) STR 59 (Tri-Bang)]
- Docsuns Services Pvt Ltd vs. CST, Ahmedabad [2011 (22) STR 68 (Tri-Ahmd)]
- Aditya Birla Nuvo Ltd vs. CCE, Vadodara [2011 (22) STR 41 (Tri-Ahmd)]
- Sneha Minerals vs. CCE, Belgaum [2011 (21) STR 657 (Tri-Bang)]
- Veerabhadreswara Transport vs. CCE, Belgaum [2010 (18) STR 621 (Tri-Bang)]
- Shapoorji Pallonji & Company Ltd vs. CST, Bangalore [2010 (20) STR 523 (Tri-Bang)]

- M/s Chamundi Die Cast (P) Limited vs. The Commissioner of Central Excise, Bangalore – II [2007 (215) ELT 169 (SC)]
- Petron Engg. & Construction Ltd vs. CCEC, Visakhapatnam [2009 (243) ELT 272 (Tri-Bang.)]
- Commissioner of Central Excise v. Elgi Equipments Ltd [2001 (128) ELT 52 (SC)]
- Commissioner of Central Excise v. Supra Foundry Services (P) Ltd [2001 (132) ELT 543 (Kar)]
- Morvi Exports vs. CCE, Trichy [2011 (22) STR 71 (Tri-Chennai)]
- Kripasindhu Mohapatra vs. CCECST, BBSR-I [2011 (21) STR 559 (Tri-Kolkata)]
- Roop Polymers Ltd vs. CCE, Delhi [2011 (21) STR 74 (Tri-Del)]
- CCE, Raipur vs Orion Ferro Alloys Pvt. Ltd [2010 (259) E.I.T. 84 (Tri-Del)]
- JSW Steel Ltd vs. CCE, Belgaum [2010 (254) E.I.T. 337 (Tri-Del)]

(ii) That the issues raised in present proceedings involve interpretation of complex provisions of the CGST Act. Thus, the issue was highly debatable and involved interpretation of legal provisions. Therefore, in such a situation, the levy of penalty was not justified. The Respondent also relied upon the following judgments in support of the contention that suppression could not be alleged when the matter involved interpretation of legal provisions:

- Ispat Industries Ltd v CCE 2006 (199) ELT 509 (Tri – Mum)
- NIRC Ltd v CCE 2007 (209) ELT 22 (Tri – Del)

- Chemicals & Fibres of India Ltd v CCE 1988 (33) ELT 551 (Tri)

(iii) Since there was no tax liability on the Respondent, the question of levy of penalty did not arise.

4. Copy of the above submissions dated 15.07.2021 filed by the Respondent were supplied to the DGAP for supplementary Report under Rule 133(2A) of the CGST Rules, 2017. The DGAP filed his clarifications vide supplementary report dated 28.03.2022 wherein stated that:-

- a. For the contention raised by the Respondent that the impugned 'Notice' and 'Report' was unconstitutional and ultra-vires the DGAP has clarified that challenging the constitutional validity of Section 171 of the CGST Act, 2017 on Anti-profiteering and Rules made thereunder was erroneous and without any legal backing. The provisions of Section 171 of the CGST Act, 2017 on Anti-profiteering have been passed by the Parliament. The Respondent could not proceed with an assumption that the Legislature enacting the statute had committed a mistake and when the language of the statute was plain and unambiguous. The Respondent was not at liberty to find a defect but to proceed on a footing to follow the intention of the Statute. If the view of the Respondent was accepted the whole exercise of the legislature would be an exercise in futility. Section 171 (1) of the Act, envisages that any reduction in the rate of tax or the benefit of ITC has to be passed on to the recipients 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 and every product supplied. The investigation by the DGAP was conducted under the provisions of Section 171 of the Act read with Rule 129 of the CGST Rules, 2017, on the recommendation of the Standing Committee on Anti-profiteering and the Investigation Report was submitted to this

Authority under Rule 129(6) of the Rules. The Report of the DGAP was only a finding, prepared on the basis of documents /replies/ statements given by the Respondent.

In response to the Respondent's claim regarding non-prescription of methodology and procedure, it was stated that the "Methodology and Procedure" had been notified by this Authority vide its Notification dated 28.03.2018 under Rule 126 of the CGST Rules, 2017. However 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 was 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 ITC shall be passed on to the recipient by way of commensurate reduction in prices"*. It was clear from the perusal of the above provision "reduction in the rate of tax on any supply of goods or services" does not mean that the reduction in the rate of tax was to be taken at the level of an entity/group/company for the entire supplies made by it. Therefore, the benefit of tax reduction had 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 was not passed on, the profiteered amount had to be calculated on each SKU. 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 was not allowed. Each customer was 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 had 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 was purely a mathematical exercise which was based upon the above parameters and hence it

would vary from product to product and hence no fixed mathematical methodology could be prescribed to determine the amount of benefit which a supplier was required to pass on to a recipient or the profiteered amount. However, to give further clarifications and to elaborate upon this legislative intent behind the law, this Authority had been empowered to determine/expand the Procedure and Methodology in detail.

However, one formula which fits all cannot be set while determining such a "Methodology and Procedure" as the fact of each case was different. In real estate project parameters such as date of start and completion of the project, price of the house/commercial unit, mode of payment of price, stage of completion of the project, timing of 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 than 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 were issued. Therefore, no set parameters could be fixed for determining methodology to compute the benefit of additional ITC which would be required to be passed on to the buyers of such units. Further, the facts of the cases relating to the Fast-Moving Consumer Goods (FMCGs), restaurants, construction and cinema houses was completely different and therefore, the mathematical methodology employed in the case of one sector cannot be applied in the other sector otherwise it would result in denial of the benefit to the eligible recipients. Moreover, both the above benefits had been granted by the Central as well as the State Governments by sacrificing his tax revenue in the public interest and hence the suppliers was not required to pay even a single penny from

his own pocket and hence, he had to pass on the above benefits as per the provisions of Section 171 (1).

The CGST Rules had provided an elaborate mechanism for determination of the benefits and hence there was sufficient machinery to implement the anti-profiteering provisions.

Moreover, the powers conferred upon this Authority, Standing Committee, the State Screening Committees and the DGAP had been clearly defined under Rule 122-137 of the CGST Rules, 2017. Therefore, powers conferred upon the above bodies were within the ambit of the Constitution of India and were well canalized.

- b. For the contention raised by the Respondent that the methodology adopted by the DGAP was arbitrary and grossly incorrect, the DGAP has clarified that he had consistently adopted a uniform methodology to work out profiteering in respect of the real estate sector. An exhaustive data in the form of 'Homebuyers' list' was obtained from the Respondent and based on that data, the amount of profiteering during the period of investigation was worked out. The same methodology had been adopted in case of the Respondent. While calculating profiteering, no other factors related to cost were taken into consideration as there was no such provision in the Anti-profiteering law. Accordingly, it was stated that the methodology adopted by the DGAP in this case was strictly in terms of Section 171 of the CGST Act, 2017 and the Rules made thereunder.
- c. For the contention raised by the Respondent that benefit to be determined basis the ITC which was cost to Respondent in pre-GST, the DGAP has clarified that in para 15 Table 'A' of the Report dated 31.03.2021, the CENVAT of Service Tax paid on input services & ITC of VAT paid on purchase of inputs in the Pre GST period had been clearly indicated. Further, ITC of GST available in the post GST period had also been clearly indicated. Therefore, the

contention of the Respondent was not correct. ITC was available on the inputs (goods and services) purchased/used in the project, which was cost to the Respondent. Hence, when ITC was being considered in the investigation then it implied that the cost to the Respondent had been considered. Considering the cost or input turnover again, would have no use in computing the amount of profiteering or benefit of ITC to be passed on under Section 171 of the CGST Act, 2017.

Section 171 (1) of the CGST Act, 2017 was very clear which stated that any reduction in the rate of tax or the benefit of ITC had to be passed on to the recipient by way of commensurate reduction in prices. Therefore, the benefit of ITC was to be passed on to each recipient or to say flat buyers in the instant case. Now, if output taxable turnover was not considered in the investigation, then it would be difficult to ascertain that out of total benefit of ITC accrued to the Respondent in the GST period, what amount of benefit was to be passed on to which recipient or flat buyer. Since each recipient was eligible to get his/her due benefit in terms of above said Section, the output taxable turnover was to be considered or in the instant case the amounts raised by the Respondent from his flat buyers were to be considered. On the basis of same, the total benefit of ITC would be proportionately passed on to each recipient/flat buyer. Though, the input credit on taxes had no direct nexus with the output turnover but the credit so availed was for payment of tax on behalf of the buyers and additional benefits whatsoever accrued shall have to be passed to the flat buyers. Hence, the methodology on the basis of the cost adopted by the Respondent in this regard could not be accepted as it was not based on correct interpretation of the above provisions of Section 171.

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 ITC of some taxes was not being allowed in the erstwhile tax regime. For example, the ITC of Central Sales Tax, which was being collected and appropriated by the States, was not admissible. Similarly, in case of construction service, while the ITC of Service Tax was available, the ITC 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 price. With the introduction of GST with effect from 01.07.2017, all these taxes got subsumed in the GST and the ITC of GST was available in respect of all goods and services, unless specifically denied. Broadly, the additional benefit of ITC in the GST regime would be limited to those input taxes, the credit of which was not allowed in the pre-GST regime but was allowed in the GST regime. This additional benefit of ITC in the GST regime was required to be passed on by the suppliers to the recipients by way of commensurate reduction in prices, in terms of Section 171 of GST Act, 2017. However, considering the vast difference in the nature and type of goods and services supplied by various trades and industry, it would not be feasible to prescribe a uniform method/practice/principle/rule to calculate such additional benefit of ITC available in the GST regime. The additional benefit of ITC would vary depending on the conditions of the supply as well as the nature of goods or services supplied and had to be determined on a case-to-case basis, in terms of Chapter XV of the CGST Rules, 2017.

Furthermore, the sale of land being a transfer of immovable property and license approvals were outside the ambit of both Service Tax as well as GST. There was no implication of the cost of land in arriving at the ratio of total credit available to the Respondent as abatement for the same was provided in determination of taxable turnover. Further, cost of land, land development rights, license approvals etc. were integral parts of the

cost of project and were already accounted for in the turnover i.e. Demands made from the flat buyers. This had no relevance whatsoever in determination of the benefit of the additional ITC that accrues to a supplier (here the Respondent) due to implementation of GST, which was required to be passed on to the recipients (here the flat buyers) in terms of Section 171 of the CGST Act, 2017. Therefore, the DGAP has conducted his investigation within the scope of Section 171 of the CGST Act, 2017 and Rules made thereunder, on the basis of information and documents collected from the Respondent and submitted the report on his findings to this Authority. Thus, the claim of the Respondent was unacceptable.

- d. For the contention raised by the Respondent that Anti-profiteering measure was not to apply to flats sold post introduction of GST, the DGAP has clarified that he had investigated the matter of additional benefit of ITC in respect of project which was launched before implementation of GST (pre-GST era) and continued in GST regime. It was done because in the erstwhile tax regime (pre-GST), 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 ITC of some taxes was not allowed in the erstwhile tax regime. In case of Construction Service, while the ITC of Service Tax was available, the ITC 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 price. With the introduction of GST w.e.f 01.07.2017, all these taxes got subsumed in the GST and the ITC of GST was available in respect of all goods and services, unless specifically denied. Broadly, the additional benefit of ITC in the GST regime would be limited to those input taxes, the credit of which was not allowed in the pre-GST regime but was allowed in the GST regime. Therefore, in the cases where projects were launched in pre-GST

regime, the prices of the flats/units/home were fixed in pre-GST regime considering the various factors affecting the cost keeping in mind the prevailing taxes, cost of the raw material and ITC available, however, in all such case, there had been availability of additional benefit of ITC in GST regime. Therefore, the additional benefit of ITC in post-GST regime which was not available earlier was required to be passed on by the suppliers to all the recipients by way of commensurate reduction in price, in terms of Section 171 of CGST Act, 2017.

Therefore, the averment made by the Respondent was incorrect. As stated above, the Respondent had been benefitted with additional ITC only after introduction of the GST. This additional benefit of ITC pertained to the entire project or in other words related to each flat/unit of the project of the Respondent. Hence all unit/flat buyers were eligible to get their due benefit of ITC from the Respondent irrespective of his bookings made in pre-GST or post-GST period. Whatever was the negotiated price, the benefit of additional ITC had to be specifically passed on to all the recipients by the Respondent. This benefit had to be passed on over and above any other kind of negotiations made with the homebuyers. Y

- e. For the averment made by the Respondent that the impugned 'Notice' and 'Report' was premature, the DGAP has submitted that the maxim '*lex non cogit ad impossibilia*' was not applicable in the present case. It implied that law did not permit a man to do that which he could not possibly perform. The case laws cited by the Respondent was based on this maxim alone. Quantification of profiteered amount was a pure mathematical exercise. The credit available in the pre GST period as well as the ITC of GST available in the post GST period during a given time frame was always available. Likewise, the turnover (amount received) during the same time frame was also available. Therefore, it was not impossible to

work out profiteered amount for any time frame. The possibility to perform the act of working out the profiteered amount was always there. Therefore, the case law cited by the Respondent was distinguishable and hence was not applicable.

Further, both the DGAP and this Authority were statutorily required to complete its task within a given time frame. Moreover, the ITC availed and the consequential profiteering, if any, had to be determined at a given point of time and such determination could not be deferred till the completion of the project. To address the contention of the Respondent that he might profiteer in one milestone but might incur a loss in other milestone, a reasonably long period from July, 2017 to April, 2020 had been considered to calculate the quantum of ITC available to the Respondent during the pre-GST period and compared it with the ITC available in the post-GST period. Furthermore, the ITC taken into consideration was proportionate with the area sold in the project.

The contention of the Respondent was based on mere assumption. The costing of the project, calculation regarding availability of Cenvat credit, his pricing, profit etc. were not looked into while determination of profiteering. Section 171 of the CGST Act, 2017 requires the supplier of goods or services to pass on the benefit of reduction in tax rate or ITC to the recipients by way of commensurate reduction in prices. If such benefit was not passed on by way of reduction in prices and the benefit was appropriated by the supplier, it amounts to profiteering. The act of profiteering had no relation to the net profit making or the net loss-making status of the supplier or the entity. Even a loss-making entity or supplier could indulge in profiteering and conversely, a profit-making entity could pass on the due benefit to the recipients, in terms of Section 171 of the CGST Act, 2017. The Respondent was availing ITC of GST paid on all the inputs and input services being used in the entire

project/projects. The Respondent was eligible to utilize the ITC in respect of sold area on the critical date in the project and remaining ITC pertaining to the unsold area was required to be reversed. Therefore, the ITC utilized would always be less than the available ITC. Accordingly, in the investigation report also, the ITC proportionate with the sold area on the critical date had been considered by the DGAP.

In the impugned period the Respondent had availed ITC and utilized it for payment of outward taxes. The Respondent had also collected GST from the home-buyers without passing on the benefit of additional ITC to them. This was in contravention to Section 171 of the CGST Act, and Rules made therein. The Benefit under Section 171 of the Act has to be passed on at the time of raising the invoices/receipt of advances. In all the investigated cases pertaining to Construction Service, the amount of credit availed was taken instead of credit utilized as the unutilized credit was available for utilization to set off the future tax liabilities. Therefore, the DGAP had conducted his investigation within the scope of Section 171 of the CGST Act, 2017 and Rules made thereunder, on the basis of information and documents collected from the Respondent and submitted the report on his findings to this Authority.

- f. For the contention raised by the Respondent that the levy of Penalty under Section 171 (3A) read with Rule 133(3)(d) was unwarranted, the DGAP has submitted that the contention of the Respondent made in this para was wrong as none of the cases mentioned by the Respondent was related to Anti-Profiteering provisions and hence was not relevant in this case. The Central Government had been empowered under Section 164 of the CGST Act, 2017 to lay down Rules for implementation of the Act and accordingly, the levy of interest and penalty was inserted in the Rules. Hence, it could not be termed as bad in law.

5. Copy of the above clarifications/supplementary report of the DGAP dated 28.03.2022 was supplied to the Respondent to file his rejoinder/submissions. The Respondent had filed his rejoinder/submissions dated 21.04.2022 vide which he had reiterated and relied upon his submissions made earlier. The Respondent requested for personal hearing in the matter.
6. The proceedings in the matter could not be completed by the Authority due to lack of required quorum of members in the Authority during the period 29.04.2021 till 23.02.2022, and that the minimum quorum was restored only w.e.f. 23.02.2022 and hence the matter was taken up for further proceedings vide Order dated 10.03.2022.
7. Therefore, hearing in the matter was held on 12.05.2022. It was attended by Shri Pradeep Janakiraman, Applicant No. 4 and Shri Harshit Nahar, Chartered Accountant for the Respondent. During the personal hearing, the Respondent has re-iterated his arguments based on his written submissions dated 15.07.2021 and 21.04.2022. The Respondent during the hearing further requested time till 25.05.2022 to file his consolidated written submissions. The Applicant No. 4 reiterated his complaint.
8. The Respondent vide his email dated 24.05.2022 filed his written submissions wherein he has submitted that: -

- a. Top 5 contractors of the project "Shriram Summit" are as follows:-

Sr. No.	Name of Contractor
1	BL K
2	D3 Estate and Constructions
3	Senthil Constructions
4	TVC Concretes
5	Prem Plumbings Private Limited

b. The Occupancy Certificate dated 25.09.2022 issued by the Bangalore Development Authority was also submitted.

9. The Authority has carefully considered the Reports filed by the DGAP, all the submissions and the documents placed on record, and the arguments advanced by the Respondent during the hearing. It is clear from the plain reading of Section 171(1) that it deals with two situations: - one relating to the passing on the benefit of reduction in the rate of tax and the second pertaining to the passing on the benefit of the ITC. On the issue of reduction in the tax rate, it is apparent from the DGAP's Report that there has been no reduction in the rate of tax in the post GST period; hence the only issue to be examined is as to whether there was any net benefit of ITC with the introduction of GST. It is observed from the report that the ITC, as a percentage of the turnover, that was available to the Respondent during the pre-GST period (April-2016 to June-2017) was 6.88%, whereas, during the post-GST period (July-2017 to April, 2020), it was 6.96% for the project 'Shriram Summit'. This confirms that, post-GST, the Respondent has been benefited from additional ITC to the tune of 0.08% (6.96% - 6.88%) of his turnover for the project 'Shriram Summit' and the same was required to be passed on to the customers/flat buyers/recipients. The DGAP has calculated the amount of ITC benefit to be passed on to all the flat buyers as Rs. 20,57,207/- for the project 'Shriram Summit', which was availed by the Respondent.

10. The Respondent has raised several contentions in the matter and the findings of the Authority are as under:-

10.1 One of the contentions of the Respondent is that the impugned 'Notice' and the 'Report' are premature, unconstitutional and ultra-vires. In this regard, the Authority finds that the provisions of Section 171 of CGST Act, 2017 relating to anti- profiteering have been passed by Parliament and all the State and Union

Territory Legislatures. They have delegated the task of prescribing the powers and function of this Authority to the Central Government on the recommendation of GST Council, which is Constitutional body created under 101st Amendment the Constitution. Accordingly, Central Government has formulated and notified CGST Rules, 2017. Therefore, Rules 126 to 133, which prescribe the functions and powers of this Authority and DGAP under Section 164 of CGST Act, 2017 have sanction of the Parliament and all the State Legislatures. Hence, any notice or report issued under these Rules is legally valid and constitutional and by no stretch of imagination it can be help to be *ultra virus*.

- 10.2 Another contention of the Respondent is that the methodology adopted by the DGAP is arbitrary and grossly incorrect. In this regard, the Authority finds that 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 sale 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.*"

Therefore, Section 171 itself provides the procedure and methodology for determination of the profiteered amount and therefore, no guidance is required to be provided. The Respondent has got benefit of ITC, which he is required to pass on to the buyers. It is also submitted that the facts of each case are different so quantum of profiteering is determined by taking into account the particular facts of each case. Hence, there cannot be one-size-fits-all mathematical methodology. A straight jacketed approach is not feasible as the facts of each case vary substantially.

Method of determination of profiteered amount varies from industry to industry. For example, in one real estate project, date

of start and completion of the project, price of the house/commercial unit, mode of payment of price, stage of completion of the project, timing of 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 than those of 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 that of 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 of parameters can be fixed for determining methodology to compute the benefit of additional ITC which would be required to be passed on to the buyers of such units.

Further, the power to determine its own Methodology & Procedure has been delegated to the NAA under Rule 126 of the CGST Rules, 2017, as per the provisions of Section 164 of the above Act. Such power is generally available to all the judicial, quasi-judicial and statutory authorities to carry out their functions and duties and hence no special favor has been shown to the Authority while granting such power. The Authority has only been allowed to 'determine' the methodology and not to 'prescribe it' which it has to do keeping in view the facts of individual case. Since the functions and powers to be exercised by the N.A.A. have been approved by competent bodies, the same are legal and binding on the Respondent.

- 10.3 Yet another contention of the Respondent is that the benefit was to be determined on the basis of ITC, which was cost to the Respondent in pre-GST period. In this regard, the Authority finds that prior to 01.07.2017 i.e. before the introduction of GST, the

Respondent was eligible to avail CENVAT credit of Service Tax paid on input services as envisaged under sub-rule (1) of Rule 2 of CENVAT Credit Rules, 2004 and also ITC of VAT paid on inputs. However, the Respondent was ineligible to avail credit of CENVAT paid on inputs under CENVAT Credit Rules, 2004. Whereas on introduction of GST from 01.07.2017, the Respondent could avail the ITC of GST paid on all inputs and input services in pursuance to the seamless credit facility allowed under Section 16 of the CGST Act, 2017 read with the rules prescribed there under.

Further, the press release dated 15.06.2017 issued by CBIC referred to by the Respondent unequivocally clarifies that "*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. The input credits should take care of the headline rate of 12% and it is for this reason that refund of overflow of input credits to the builder has been disallowed*" and expected the builders to pass on the benefits of lower tax burden under the GST regime to the buyers off property by way of reduced prices/installments.

The DGAP in its reply dated 28.03.2022 has elaborately discussed this issue and accordingly, the DGAP following the standard procedure and methodology had compared the ITC to turnover ratios in pre & post GST periods in the present case which is rational, logical & appropriate in terms of Section 171. Therefore, in view of the above, the contention made by the Respondent regarding ITC being cost cannot be accepted.

- 10.4 The Authority finds that, the Respondent has also made averment that Anti- Profiteering measure does not to apply to flats sold post introduction of GST. In this regard, it is to mention that the DGAP has investigated the matter of additional benefit of ITC in respect

of project which was launched before implementation of GST (pre-GST era) and continued in GST regime. It was done because in the erstwhile tax regime (pre-GST), 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 ITC of some taxes was not allowed in the erstwhile tax regime. In case of Construction Service, while the ITC of Service Tax was available, the ITC 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 price. With the introduction of GST w.e.f. 01.07.2017, all these taxes got subsumed in the GST and the ITC of GST was available in respect of all goods and services, unless specifically denied. Broadly, the additional benefit of ITC in the GST regime would be limited to those input taxes, the credit of which was not allowed in the pre-GST regime but was allowed in the GST regime. Therefore, in the cases where projects were launched pre-GST regime, the prices of the flats/units/home were fixed in pre-GST regime considering the various factors affecting the cost keeping in mind the prevailing taxes, cost of the raw materials and ITC available, however, in all such cases, there had been availability of additional benefit of ITC in GST regime. Therefore, the additional benefit of ITC in post-GST regime which was not available earlier was required to be passed on by the suppliers to all the recipients by way of commensurate reduction in prices, in terms of Section 171 of CGST Act, 2017.

Therefore, the averment made by the Respondent is incorrect. As stated above, the Respondent has been benefitted with additional ITC only after introduction of the GST. This additional benefit of ITC pertained to the entire project or in other words related to each flat/unit of the project of the Respondent.

Hence all unit/flat buyers are eligible to get their due benefit of ITC from the Respondent irrespective of his bookings whether made in pre-GST or post-GST period, provided the project has commenced before 1.7.2017. Whatever was the negotiated price, the benefit of additional ITC has to be specifically passed on to all the recipients by the Respondent. This benefit has to be passed on over and above any other kind of negotiations made with the homebuyers.

- 10.5 The Respondent has also contended that the levy of penalty under section 171(3A) read with Rule 133(3)(d) is unwarranted. In this regard, the Authority finds that, 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 in to force w.e.f. 01.01.2020, by inserting Section 171(3A). The Respondent is liable for the imposition of penalty for the period 01.01.2020 to 30.04.2020 under the provisions of the above Section. Further, the facts of each case are different from every other case. The Respondent has referred to several case laws in support of the contention that penalty was not imposable due to lack of intention to evade payment and also the matter related to interpretation of statute. However, the Authority finds that all referred cases pertain to Central Excise and are not directly relevant to Anti-Profiteering. Further, the provisions of Section 171 and Rules made thereunder are very simple and unambiguous with no scope of wrong interpretation.

In view of the above, the case laws relied upon by the Respondent are of no help to him.

11. For the reasons mentioned herein above, the Authority finds no reason to differ from the above-detailed computation of profiteering in the DGAP's Report or the methodology adopted.

The Authority finds that the Respondent has profiteered by an amount of Rs. 20,57,207/- during the period of investigation i.e. 01.07.2017 to 30.04.2020. The Authority determines an amount of Rs. 20,57,207/- (including 12% GST) under section 133(1) as the profiteered amount by the Respondent from his 1061 home buyers (as per Annexure A to this Order), including Applicant Nos. 1 to 4, which shall be refunded by him along with interest @18% thereon, from the date when the above amount was profiteered by him till the date of such payment, in accordance with the provisions of Rule 133 (3) (b) of the GCST Rules 2017. This amount profiteered is Rs. 1,581/- (including GST) in respect of the Applicant No.1, Rs 316/- (including GST) in respect of Applicant No. 2, Rs 1,166/- (including GST) in respect of Applicant No. 3, and Rs 1,239/- (including GST) in respect of the Applicant No. 4.

12. 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 commensurate with the benefit of ITC received by him as has been detailed above. ✓

13. The Respondent is also liable to pay interest as applicable on the entire amount profiteered, i.e. Rs. 20,57,207/-, for the project 'Shriram Summit'. Hence the Respondent is directed to also pass on interest @18% to the customers/ flat buyers/ recipients on the entire amount profiteered, starting from the date from which the above amount was profiteered till the date of passing on/ payment, as per provisions of Rule 133 (3) (b) of the CGST Rules, 2017.

14. The complete list of homebuyers has been attached with this Order, with the details of amount of benefit of ITC to be passed on along with interest @ 18% in respect of the project 'Shriram Summit' of the Respondent as in the **Annexure-'A'**.

15. The Authority also order that the profiteered amount of Rs. 20,57,207/- for the project 'Shriram Summit' along with the interest @ 18% from the date of receiving of advance from the homebuyer till the date of passing the benefit of ITC shall be paid/passed on by the Respondent within a period of 3 months from the date of this order failing which it shall be recovered as per the provisions of the CGST Act, 2017.
16. It has also been found that the Respondent has denied the benefit of additional ITC to his customers/recipients in contravention of the provisions of Section 171(1) of the CGST Act, 2017 and resorted to profiteering and hence, committed an offence under section 171 (3A) of the CGST Act, 2017. Therefore, the Respondent is liable for the imposition of penalty for the period 01.01.2020 to 30.04.2020 under the provisions of the above Section. Accordingly, a Notice be issued to him directing him to explain why the penalty prescribed under Section 171 (3A) of the above Act read with Rule 133 (3) (d) of the CGST Rules, 2017 should not be imposed on him.
17. The concerned jurisdictional CGST/SGST Commissioner is also directed to ensure compliance of this Order. It may be ensured that the benefit of ITC has been passed on to each homebuyer as per this Order along with interest @18%. In this regard an advertisement of appropriate size to be visible to public at large 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 Shriram Properties Pvt. Ltd., Project- "Shriram Summit", Location- Golahalli Electronic City, Bangalore and amount of profiteering Rs. 20,57,207/- so that the concerned home buyers can claim the benefit of ITC if not passed on. Home buyers 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 who are

nodal officer for compliance of the NAA's order may also be advertised through the said advertisement.

18. The concerned jurisdictional CGST/SGST Commissioner shall also submit a Report regarding compliance of this Order to the Authority and the DGAP within a period of 4 months from the date of receipt of this order.
19. Further, the DGAP is also directed to monitor the compliance of the order by the concerned jurisdictional CGST/SGST Commissioner.
20. The present investigation has been conducted up to 30.04.2020 only. However, the Respondent is liable to pass on the benefit of ITC which would become available to him till the date of issue of Completion Certificate. Accordingly, the concerned jurisdictional Commissioner CGST/SGST are directed to ensure that the Respondent passes on the benefit of ITC to the eligible home buyers/shop buyers/customers as per the methodology approved by this Authority in the present case and submit report to this Authority through the DGAP. The Applicants or any other interested party/person shall also be at liberty to file complaint against the Respondent before the Karnataka State Screening Committee in case the remaining benefit of ITC is not passed on to them.
21. Further, the Hon'ble Supreme Court, vide its Order dated 23.03.2020 in *Suo Moto* Writ Petition (C) no. 3/2020, while taking *suo moto* cognizance of the situation arising on account of Covid-19 pandemic, has extended the period of limitations prescribed under general law of limitation or any other specified laws (both Central and State) including those prescribed under Rule 133(1) of the CGST Rules, 2017, as is clear from the said Order which states as follows:-

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

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

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

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

22. A copy of this order be supplied, free of cost, to the Applicants the Respondent. File of the case be consigned after completion. A copy of this order be sent to both the Applicants, the Respondent, Commissioners CGST/SGST Bangalore, the Principal Secretary (Town and Country Planning), Government of Karnataka as well as Karnataka RERA free of cost for necessary action.

S/d
(Amand Shah)
Technical Member &
Chairman

S/d
(Pramod Kumar Singh)
Technical Member


(Dinesh Meena)
NAA, Secretary

S/d
(Hitesh Shah)
Technical Member

Encl: Annexure 'A' (page 1 to 21)


File No. 22011/NAA/15/Shriram Properties/2021-22

Date:-22.07.2022

Case.No. 36 /2022
Raju Mittal & Ors. Vs. M/s Shriram Properties Pvt. Ltd.,

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Copy To:-

1. M/s Shriram Properties Pvt. Ltd., No. 40/43, 8th Main, 4th Cross, Sadashivnagar, Bangalore-560080.
2. Shri Raju Mittal, 03-401 Shriram Summit, Golahalli Electronic City, Bangalore-560100.
3. Shri Kumar Aditya, A1, No. 8, Gopallappa House, 3rd Main, GM Pallya, Bangalore-560075.
4. Shri Yudhish Gupta, 499, Guru Nanak Road, Subhash Nagar, Dehradun, Uttarakhand-248002.
5. Shri Pradeep Janakiraman, Plot No. 100, Door No. 18, Second Main Road, Navasakthi Nagar, Pondicherry-605009.
6. Directorate General of Anti-Profiteering, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, New Delhi-110001.
7. The Commissioner of State Tax, First Main Road, Gandhinagar, Bengaluru, Karnataka-560009.
8. The Pr. Chief Commissioner, CGST, Bengaluru Zone, C.R. Building, Queen's Road, Shivaji Nagar, Bengaluru, Karnataka-560001.
9. The Chairman, Karnataka Real Estate Regulatory Authority, Real Estate Regulatory Authority Karnataka, 2nd floor, Silver Jubli Block, Unity Building, CSI Compound, 3rd Cross, Misson Road, Bengaluru, Karnataka 560027.
10. The Director of Town and Country Planning, Government of Karnataka, No 4, M. S. Building, 4th Floor, 6th Block, Near-Vidhana Soudha, Ambedkar Veedhi, Bengaluru, Karnataka 560001. 
11. Guard File.

Annexure- 'A'
Raju Mittal & Ors. Vs. M/s Shriram Properties Pvt. Ltd.

Sl. No.	Flat No.	Customer Name	Total Profitteering In Rs.
1	010201	Bhamidi Naga Durga Prasad	5024
2	010202	Pradeep Singh Rana & Pooja Guleria	4952
3	010203	Atul Gupta & Parul Gupta	1058
4	010204	Swati Srivastava & Kishore Lal Das	1032
5	010302	Lakshmi Narayanan Srinivasan & Chandra G	926
6	010304	Anna Radhakrishnan Amar Deep & Anna Amar Deep Gayathri Veena	1004
7	010402	Kavitha T & Ajay M	1048
8	010404	Suparna Agarwal & Supriya Agarwal	787
9	010501	Prahlad Kulkarni	912
10	010502	Anna Rebecca Chandi & Marry Moni Chandi	1048
11	010503	Arathi M Menon & Srikanth Govindan	1683
12	010504	Mohit Goel	1175
13	010601	Amitesh Ranjan	840
14	010602	Shailesh Gupta	1125
15	010603	Ruchi Kumari & Ritesh Ranjan	1077
16	010604	Udham Singh & Garima Rathi	914
17	010703	Rajnish Jaiswal & Shalini Jaiswal	1076
18	010704	Leena Amit Kulkarni & Amit Vinayak Kulkarni	1148
19	010802	Rama Muralidaran & Srivatsan Velamur Muralidaran	5041
20	010803	C.Pramila Krishna	1290
21	010804	Muralidhar Ujre	928
22	010902	Manoj Kumar Vasudevan	991
23	010903	Soumya Shrivastav & Saurabh Paramveer	1486
24	011001	Ashish Agarwal	1243
25	011002	Mahendran Kalimuthu	264
26	011003	Sonalee Panda	1479
27	011004	Shreyas Sreenath Mavanoor	1214
28	011102	A Dakshinamoorthy & D Kalaivani	1019
29	011103	Nischay Shrivastava & Madhavi Sengar	1425
30	011104	Kasturi Majumder & Amit Majumder	1493
31	011202	Tapan Dash & Akita Deepak	1322
32	011203	Carmel Rajan Jayaseelan	1356
33	011204	Satish Kumar Agarwal	1236
34	011301	Thomas Chacko & Gloria Thomas	1050
35	011302	Rajadurai Swamikesavan	1298
36	011303	Alok Chandra Bohidar	1424
37	011304	Sharath Bala Ramachandra	1330
38	011402	Alok Dubey & Mandvi Dubey	4616
39	011403	Rajani Arjun Prasad Singh & Kishun Deo Mahto	4986
40	011404	Palaniammal R K	2324
41	020202	Laxmikanth G Nayak	1079
42	020204	Rajesh S & Shilpha Raghunath	1244
43	020301	Sachin Talwar & Preeti Talwar	1033
44	020302	Pradeep Janakiraman	1239
45	020401	Sagar Kamble & Priyanka Bhondave	848
46	020402	Archana Shetty & Navneeta Shetty	1337
47	020403	Indranil Sinha & Aninditha Sinha	1525
48	020501	Gokul Raj Pandiyan	1227
49	020502	Praveen Das & Maria Infancia	1659
50	020503	Prem Kumar	1517
51	020504	Nirmala Subramanian	967

52	020602	Giby Alex & Sumi Elizabeth Joseph	1735
53	020701	Revanasidda Halake & Kavitha Havinal	1068
54	020702	Sarita Chopra & Swasti Bhardwaj	5747
55	020703	Biju Koruthu & Resmi Theresa Ephrem	1352
56	020801	S Subramanya Rao	786
57	020802	Akash Yallappa & Yellappa K	1308
58	020803	Pooja Agrawal & Alok Kumar Agrawal	1420
59	020804	Sujit Mishra & Amrita Mishra	1549
60	020901	Tuhina Ajit & Abhinaw Prakash	4772
61	020902	Khushboo Raval & Vishal Bhat	4398
62	020903	Achla & Sanjay Kumar	1465
63	021001	John Joachim Kiran & Lavanya Annalea	1178
64	021002	Keerthy Mathew & Subha Kuriakose	1542
65	021003	Parag Mani	1403
66	021004	Asheeya Banu & Phanikhar Golakonda	1618
67	021101	Ramakrishnan P Nair & K Renuka Nair & Sangeetha Srikant Menon	1529
68	021102	Biju Sekhar & Sheeja	1118
69	021104	Sabyasachi Paikaray & Madhusmita Biswal	1472
70	021201	Kumar Sarvjeet Madhukar & Kumari Monika Yadav	1239
71	021202	Mayur Chakravarty & Nabaruna Chakravarty	1496
72	021203	Allwyn Raja Titus Simon	1684
73	021204	Saravanan Ayyakkannu & Anitha Natarajan	1816
74	021302	Dhanshree Kangle & Santosh Kangle	1512
75	021303	Santosh Nair	1558
76	021304	Shruti Sahu & Vinay Gupta	1441
77	021402	Debdatta Lahiri & Amitabh Singh	1433
78	021403	Anand Gagrani & Shubhra Gagrani	5138
79	021404	John Bayan & Pragyan Mishra	5773
80	030101	Sanjiv Raj Raju	4589
81	030102	Sapna Singh & Anupam Singh	5143
82	030103	Yudhish Gupta & Sheetu Gupta	1166
83	030201	Rajib Saha	1293
84	030203	Chandramoulisvar.N & Shoobana.B	1499
85	030204	Nitin Mahendra Shah & Apsara Nitin Shah	1215
86	030301	Ashwin S & Aparna K	1668
87	030302	Vivek.K	1264
88	030303	Navin Gadia	1571
89	030304	Madhukar M Rao & Vijayasri Rao	1215
90	030401	Raju Mittal & Nikita Mittal	1581
91	030402	Adarsh Kumar Karwal & Rashmi Rao Inna	1238
92	030403	D.Radhakrishana Pai & D.Kamakshi Pai	1361
93	030501	Radhakrishna Shetty & Rekha Radhakrishna	1410
94	030502	Amrut R Kulkarni & Ameet Kulkarni	1269
95	030503	D.Ramakrishna Pai & D.Sandhya Pai	1361
96	030504	Kumar Shailendra	1409
97	030601	Sudheendra Chippalkatti & Arati Chippalkatti	1324
98	030602	Saloni Phutela & Abhishek Tandon	1301
99	030701	Jyotirmaya Behera & Subhalaxmi Behera	1581
100	030702	Bharati Newatia & Raman Newatia	1338
101	030703	Raghuthaman Attupurath & Nisha Kurungat	1605
102	030801	Nandhini Nallusamy & Divya Sharma	2883
103	030802	Thiyagarajan Subramani & Malathi Ragavan	1501

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104	030901	Samrat Sinha & Debasmita Dutta Sinha	3712
105	030902	Shobha Kartik & Karthik Thiagarajan Iyer	1524
106	030903	Anees Ahmed Haidary & Sakina Haidary	1527
107	031001	Bajrang Lal Jhunjhunwala	1445
108	031002	Amit Sahu & Priti Gupta	1324
109	031003	Neha Sinha & Hemal Patel	1298
110	031101	Sapna Gupta & Manoj Kumar Gupta	1271
111	031102	Shruti Jalan & Arun Prasath	5334
112	031103	Muslim Kader Rasiya	1542
113	031104	Dakshayani Venkatesh & Venkatesh.M	1840
114	031201	Amit Dev & Suruchi Singh	1613
115	031202	Ajay Sharma	4114
116	031203	Vinit Nayak & Palak Dhing	1556
117	031204	Valiyakath Puthiyamaliyakkal Ameer Ali	840
118	031301	Vivek Prakash Bhat & Niveditha.M.R	6682
119	031302	Shousheem Neelam Jacob Peter	4114
120	031303	Amrit Pattanayak & Abhinita Bohidar	1564
121	031304	Koser Ali & Nuzhat Koser Ali	1312
122	031401	Preethi Devarajan	5825
123	031402	Shailendra Jachak & Shruti Jachak	4861
124	031403	Joy Bhattacharya & Mrinmoyee Bhattacharya	5433
125	040101	Kavipriya Ramakrishnan & Kandavel Murugesan Vairavel	986
126	040102	Dodu Berkman & Meera Mary Thomas	6019
127	040201	B.Vasanth Kumari & G.Vijayanand	1292
128	040202	Shilpa Nargund & Pushkar Pendse	1241
129	040301	K Raghavan	1433
130	040302	Surabhi Jindal & Ashish Jindal	300
131	040401	Sweka Sadagopan	1050
132	040402	Shankar T & Ponsobiya E	1357
133	040403	Ullash Nandan	1321
134	040501	Sambit Kumar Sahu & Rojalin Nayak	4134
135	040504	Atmika Alva & Ashalatha.J.Alva	1307
136	040601	Shwetank Pateria & Harini Venkata Velluri	1347
137	040602	Shiva Sharma & Raman Kumar Sharma	1621
138	040603	Arvind Kumar Phate	1414
139	040701	Radhakrishnan.K.S & Divya.V.M	1549
140	040702	Arindam Roy	1540
141	040703	Ganesh Machkure	1505
142	040801	Parvez Khader & Munzarin Khader	1504
143	040802	Neeraj Kumar & Yukti	1621
144	040803	Sheetal Awaji & Dhananjay Awaji	1423
145	040901	Gurkirandeep Singh	1621
146	040902	G Senthil Kumar	1873
147	040903	Rahul Rajagopal & Vijaya Rajagopal	1684
148	041001	Arun Garg & Neetu Garg	1621
149	041002	Bajrang Agarwal	1639
150	041003	Prajwal S	1693
151	041004	Varun Agarwal & Shruti Agarwal	1535
152	041101	Asish Killamsetty & Tirumalesh Killamsetty	1504
153	041102	Manu Anand & Chandhi Anand	1657
154	041103	Arjun Shrinath & Sharanya Krishna Prasad	1475
155	041104	Varun Bagaria	1068
156	041202	Shubhangi Singh	1621
157	041203	Chintalapudi Veera Bhadra Sateesh Kumar & Sunita Chintalapudi	1619

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158	041204	Prabhu N D	1483
159	041301	Akula.D.C & Bharath.M.D	1533
160	041303	Neeti Kuthiala & Narender Manohar	1718
161	041304	Rishi Gupta	1455
162	041401	Venkat M	5321
163	041402	Shobha Ramanan	5357
164	041403	Pooja Gumaste & Mohit Gupta	4578
165	050304	Vineet Nandan & Ankita Kumari	1448
166	050401	C H Prasad & C Aruna	1155
167	050402	Kanchan R Kalanke & Ramesh R Kalanke	1132
168	050403	Vaithianathan Kalyanasundaram & Kalyanasundaram Lavanya	1339
169	050404	Sripad Srirambhatla & Selvaezhilmathi k	2129
170	050502	Sangeeta Rajan & Chitra Rajan	1465
171	050503	Khrunio Heni	1405
172	050504	Muthu Masilamani & Muthu Saravanakumar	1492
173	050601	Sandhya Bangaru & Dontu Usha Rani	1428
174	050603	Jayachitra Santosh	1668
175	050604	Ashutosh Rai & Subhas Chandra Rai	1922
176	050701	Amirthalingan.R.S & Divya.G	1299
177	050702	R Girish & Chinnu N S	1112
178	050704	Kanika Gupta & Sanjay Pai	1880
179	050801	Saji Paul Chakkiath & dona Packal Jacob	1419
180	050802	Govinda Raja & Malar	1178
181	050803	Ashwin Kumar Karkala & Sandhya Nayak Kumbha	1626
182	050804	Prashant Rathore & Seema Dharni	960
183	050901	Leelavathi Jayasankar & Jayasankar Nallasamy	1337
184	050902	Arunagiri & Menaka	1180
185	050903	Akshat Kumar Jain & Chhaya Jain	1757
186	050904	Nikhil Vats & Pooja P Pai	960
187	051001	Ashutosh Nautiyal	1450
188	051002	Subramanyam V M	1627
189	051003	Debasish Datta & Anamika	5733
190	051004	Sumit Kumar & Amrita Jha	1296
191	051101	Nanda Kumar	1343
192	051102	Lokesh	1439
193	051103	Amit Mantri & Aarti Amit Mantri	1701
194	051104	Shalini Rahul Koshe & Rahul shrikrishna Koshe	1885
195	051201	Rachavelpula Thirumala Deva Rayalu	1141
196	051202	Kavya Suresh & Suresh Sugumar	1434
197	051203	Avinash M B & Basavaraj M S	1668
198	051204	Sristy Kumari & Rupesh Kumar Pandey	1672
199	051301	Jaisha James & Tony Chaco	1556
200	051302	Kannan Govindan & Dily Kannan	1343
201	051303	Tapesh Mittal	1375
202	051304	Sourabh Nayak & Radha Raj	2658
203	051401	Mitali Mohapatro & Soumya Kanta Panigrahi	1547
204	051402	Guda Sanjay Kumari	1536
205	051403	Kunal Thacker	4838
206	051404	Preeti Naval Kumar & Umesh Ponnann	1831
207	060101	Saket Ritolia & Swati Agarwal	5870
208	060102	Amita Gupta & Girish Gupta	1259
209	060201	Ashish Kumar Srivastava & Sarjana Parida	1330

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210	060202	Pankaj Balbir Sharma & Vijaya Prabhu , Renil Syamala & Remya Parameshwaran	1374
211	060302	H E Sundara Vardan	909
212	060304	Koppiseti Sanghamitra Devi & Dommeli Uday Kiran	1270
213	060401	Muthulakshmi S	1249
214	060402	Anjaly Swaminathan & Prasanth Thoppil Sivasankaran	1259
215	060403	Santak Ray	2231
216	060404	Vinaya Sharma	1175
217	060501	Venkatesh Elangovan & Vasuki Balasubramanian	1358
218	060502	Shashank Sinha & Purnima Sinha	1873
219	060601	Sarath Kumar Hattibelgal	1549
220	060602	Amit Rahar & Supriya Rahar	1620
221	060604	Sandeep Sadhukhan	1747
222	060701	Vijayakumar Subramaniam	1342
223	060702	Darryl Dsouza & Lavina Misquith	1299
224	060704	Shridhar Chandrasekhar Beeravelly	1444
225	060801	Abhisek Mohanty & Ipsita Pattnaik	1342
226	060802	Asit Kumar Panda & Sasmita Panda	1504
227	060803	Preetesh Dubey & Garima Joshi	1509
228	060901	Praveen Kumar Singh	1621
229	060902	Neetha.H.R	1513
230	060903	Vaidehi Murthy Kodipady Yerkadithaya & Vaishnavi Murthy Kodipady Yerkadithaya	1483
231	060904	Nidhi Chaudhry & Retesh Bhagat	1250
232	061001	Sachin Goyal & Shruti Jauhari	1576
233	061002	Prashant Kumar	1560
234	061003	Iyoti Bhatia & Manish Kumar Bhatia	1466
235	061004	Anubhav Saxena	2197
236	061101	Pawan Prasad & Garima Singh	1562
237	061102	Munmun Prasad & Ravi Bhushan Kumar	1495
238	061103	Bhavana Singh & Satish Singh	1552
239	061104	Vikram Singh	1250
240	061201	Naveen Kumar Bhavani & Aparna Bhavani	1552
241	061202	Shikha Mahajan & Vikas Sharma	1657
242	061203	K Senthilkumar	1620
243	061204	Sanjay Agrawal & Alka Agrawal	1498
244	061302	Shuchi Datt & Rishu Sharma	1637
245	061303	Pallavi Ritesh Dharmsey	1302
246	061304	Sojal Sarkar & Jayavanti Sarkar	1423
247	061402	Vignesh S & Saranya H	4973
248	061403	Banuchandar M	4763
249	061404	Meeta Patel & Shovan Dey	1684
250	070103	Karthikenyam Ramaswamy & Kalpna Vasudevan	871
251	070104	Kishore Laxmanrao Nargund & Sweta Kishore Nargund	132
252	070201	Kailasam PK & Sujatha Nagaraj	1015
253	070202	Ramasubbu Ramesh & S G Sujatha	1199
254	070203	Narendra Kumar Ojha & Shalini Mishra	998
255	070301	Villa V.V.Satyanarayana	983
256	070302	Sadagopan Kannan	1100
257	070303	Sugumar Balasubramaniam & Geetha Sugumar	919
258	070304	Rashmi Kumari Chotalia & Rahul Soni	1005

259	070402	Venkata Narasimha Rao Chinnam & Jayasree Devi Chinnam	1100
260	070404	Abhishek Jha & Gayatri Chaudhary	1142
261	070501	Gayatri Sahu	4483
262	070502	Anand Kumar & Pradeep Kumar Tulsyan	1186
263	070503	Aslam Ansari & Nausin Jahan	951
264	070504	Perla Krishna Rao & Yashwanth Perla	1025
265	070601	Tanmay Saxena & Sweety Chowdhury	995
266	070602	Amol Joglekar	1207
267	070603	Naganand Murthy	711
268	070604	Sujay Chatterjee & Urbi Bhattacharyya Chatterjee	1130
269	070701	Prakash Agadkar	1269
270	070702	Somnath Dey & Satabdi Nandy Mazumder	1569
271	070703	Anu S & Nirmal Menon	1215
272	070704	Ranjeetha Balamurugan & Balamurugan Paramanandam	1318
273	070801	Prashant Chauhan & Anshita Nidhi	1352
274	070802	Vinod Jacob Mathew & Dhanya Ros Mathew	1447
275	070803	Arpan Kumar Shrivastava	1294
276	070804	Y.S.Mythreya	1340
277	070901	Tiyasa Hazra & Saurabh Chatterjee	1352
278	070902	Kasthala Raja Sai Pavan Kumar & Kasthala Ramalingeswara Rao	1614
279	070903	Kushal Bhut & Neha Jhunjhunwala	1173
280	070904	Abhijit Bhattacharjee	1315
281	071001	Rati Gupta & Vishal Gupta	1314
282	071002	Latha	1453
283	071003	Sudeep Gupta & Akash Gupta	1180
284	071004	Khonkan Nag & Meenakshi Nag	1532
285	071101	Karthikeyan K & Janaki R	850
286	071102	Manoj Kumar & Vinita Kumar	1703
287	071103	Inderjit Singh & Manjeet Kaur	1202
288	071104	Basiruddin Seikh	1337
289	071201	Maheshkumar V R & Rajalakshmi T	1395
290	071202	Sheshadri Krishnamurthy & Sreenivasan Krishnamurthy	2234
291	071203	Asit Krishan Garg & Ankita Garg	1168
292	071204	P.Jothi & J.Raghu Prashanth	1366
293	071304	Neelabh Tripathi & Priya Sharma	1395
294	071401	Srikant Nekkanti	4937
295	071402	Akshay Singhal	1453
296	071403	Santoshkumar Mallapa Bilagi & Mamata Nimbali	1170
297	071404	Chanakya Sehgal & Sudiptee Celeste Sehgal	5902
298	080201	Deepa Nargund Roy	1117
299	080202	Anand R & Lakshareka H	1073
300	080203	S K Pachnanda & Gourav Pachnanda	1207
301	080204	Avinash Gupta & Ruchi Gupta	531
302	080301	Kurian C John & Diya E Kurian	1112
303	080302	G Chandra Mouleeswaran & Priya C	919
304	080303	V S Sundara Raman & L V Vajihyanthee	1314
305	080304	Mousumi Sengupta & Nilanjan Sengupta	1124
306	080401	Mondeep Duarah & Gitashree Kalita	1150
307	080402	Manjari Gupta	874
308	080403	Anand N	994
309	080404	Satish Kumar Satyarthi & Nilam Satyarthi	1020

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310	080501	Sachin Yelchithaya S & Malavika	1111
311	080502	Anaga Mahadevan & Sriram Subramanian	495
312	080503	Awishek Sinha & Shilpy Sinha	1250
313	080504	Siddharth Murthy	1029
314	080602	Aanchal Mishra	1180
315	080701	Maurice D'souza & Valerine Cratian D'souza	1246
316	080702	Subash Chandran & Binitha Subash	1215
317	080703	Manoj K Agarwalla & Sweta Agarwalla	1726
318	080704	Satish Kumar Satyarthi & Nilam Satyarthi	1352
319	080801	Vijaya Kumar Pilaipakam Thatai	1483
320	080804	Gaurav Gurav	1354
321	080901	Poyai Thiagarajan Murali & Sukila Murali	1482
322	080902	Surendra Kumar Narayanasamy	1171
323	080904	Priyadarshan Jha	1352
324	081001	Arvind Maheshwari & Meenakshi Maheshwari	1598
325	081002	Saroj Gupta & Krishna Kumar Gupta	1215
326	081003	Ashwin Arora & Himani Tomar	1461
327	081004	Arpita Agili	1448
328	081101	Vishal Maheshwari & Gunjan Maheshwari	1512
329	081103	Ershad Habib & Firdousi J Imam	1453
330	081104	Sanjay Bhadani & Chanchala Bhadani	1307
331	081201	Manjunath Nayak & Anuradha Ramnath Nayak	1483
332	081202	Surendra Kumar Narayanasamy	1464
333	081204	Nidhi Tripathi & Karunesh S Tripathi	1347
334	081301	Vijay Kumar Chitradurg & Roopa Vijay Kumar	1496
335	081302	Bhopal Singh Parmar	1215
336	081303	Sudhanshu Shekhar Behera & Monalisa Behera	1538
337	081304	Lalit Singh Rana & Poonam Negi	1307
338	081401	Anirban Bhattacharjee & Noyonika Sarkar Bhattacharjee	1571
339	081402	Nirmala Ramalingam & Ramalingam Swamynathan	1045
340	081403	Rahul Kumar & Sony Nath	5416
341	081404	Sunita & Girwar Singh	1846
342	090201	Sweta Bhala & Abhishek Vishwanathan	2138
343	090202	Shankar Lakshman	436
344	090203	Sujay S Tembadamani & Vinayak S Tambadamani	1076
345	090204	Vasudev Tribhuvan & Pushpa Vasudev	5930
346	090302	Manubha Saxena & Sharad Saxena	1015
347	090303	Vijay Karkala & Deepa Kedor	1019
348	090304	Ramasubramanian Iyer & Gomathi Krishnamoorthy	1004
349	090401	Rakesh Sharma & Madhu Sharma	1023
350	090404	Subhadra Iyer & Arunkumar Iyer	1050
351	090501	Naveen Goswami & Pankaj Goswami	1160
352	090502	Satthesh Balakrishnan	980
353	090503	Muthulakshmi Kumaresan & Kumaresan Chelliah	1069
354	090504	Alarka Purkayastha & Lipika Purkayastha	1094
355	090601	Dilip Kumar	1056
356	090602	Jayaram M	904
357	090603	Raghavendra Kini K	892

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358	090604	Gaurav Maheshwari & Deepti Maheshwari	1004
359	090701	Syed Musheeruddin Rasheed	974
360	090702	Injeti Saphthagiri Sandeep	927
361	090703	Jis Augustine & Meenu Rose Thankachan	1076
362	090704	Chandra.P.Bhagtani & Nisha Bhurani	1024
363	090801	Rakesh Agarwal	926
364	090802	Nithin Pandith MN	964
365	090803	Kedar Murlidhar Dharmadhikari & Garima Kedar Dharmadhikari	1022
366	090804	Seshandri Narasimhan & Latha Seshadri	1005
367	090901	Aditya Tomer & Priya Chauhan	974
368	090902	Rudra Narayan Roy	1049
369	090903	Akash Chander & Sunaina Singh	1250
370	090904	Neha Mishra & Amit Parsan	1000
371	091001	Shailendra Mishra & Gunja Mishra	1063
372	091002	Archana S & Arun Kumar Mohan	1304
373	091003	Gopal Chhetri & Babita Chhetri	1320
374	091004	Abhinandan Tiwari & Dinesh Narayan Tiwari	957
375	091101	P Anitha Lakshman	1145
376	091102	Sumant Parimal	1300
377	091103	Soni Kumari & Amit Kumar	1330
378	091104	Mrinal Kanti Das & Iva Rani Bhuyan	1330
379	091201	Manoj.C.V & Rupinder Kaur	1154
380	091202	Nithya Mohan & Raghavendra Muralidhara	1111
381	091203	Ajay Krishna Upadhyay & Mridula Upadhyay	1537
382	091204	Sidhartha Mandal & Sutopa Mandal	1295
383	091303	Aditya Mahagaonkar & Ashwini Hegde	1149
384	091304	Nirmal Rana & Ritu Singh	1330
385	091404	Priyankar Kumar Sinha	1414
386	091401	Arun Kumar Krishnamurthy	1334
387	091402	Rajesh Patri & Vidyashree Koti	4693
388	100302	Soudhakar Elumalai & Shalini Nithyanandan	778
389	100303	Ragunatharao Sridhar & Laksmi Sridhar	967
390	100401	Loganathan Ramasamy & Selvapriya Loganathan	1019
391	100402	Anagha Deoras & Anshul Deoras	1076
392	100403	Amar Saurabh & Prem Mohan Mishra	951
393	100404	Nayan Mittal	945
394	100502	Anshu Gupta & Parul Singhal	992
395	100503	Anand Jain & Niti Jain	891
396	100601	Shobhit Jain	988
397	100602	Gagandeep Singh & Varundeep Kaur	993
398	100603	Vishal Jain & Poorva Agrawal	1515
399	100604	Maheswari Mishra & Tej Pratap Mishra	929
400	100702	Nikhil P Kumar & Sheema Seetharam Keeryott	838
401	100703	Shilpi Choudhary & Raj Kumar Praveen	936
402	100704	Praveen K S	316
403	100803	Mansi Ayush Aurora & Ayush Vijaykumar Aurora	944
404	100804	Sudeshna Das	967
405	100901	Varun Kumar Yadav & Jai Prakash Yadav	1024
406	100902	Ritesh Kushwaha & Shivani Sud	1156
407	100903	Sriranga Kalyan Agili & Neha Naidu	929
408	101002	Sunil Datt Kunale & Anjana Patil	1366

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409	101003	Alwan Raman	959
410	101004	Bhaskar Mendon	921
411	101101	Nikhil Ranjan Das & Namrata Das	1019
412	101102	Vaibhav Singh	1074
413	101103	Arvind Maheshwari & Meenakshi Maheshwari	888
414	101201	Pankaj Narnolia	1312
415	101202	Gaurav Singh & Namrata Singh	1433
416	101203	Shashi Singh & Amit Kumar Rai	1223
417	101204	Vishal Yeole & Shobha Ramesh Yeole	1226
418	101301	Shekhar Arya & Shikha S Arya	1341
419	101302	Slokarth Dash & Pragya Mishra	1529
420	101303	Prabhukiran Shivaiah	1080
421	101304	Balaji Ramakrishnan	1204
422	101403	Monsoon Choudhury	1246
423	101404	Ulka Abhijit Mirajkar & Abhijit Shashikant Mirajkar	1247
424	110102	Bharati U & Sastry U.S.	4525
425	110103	Avijit Kumar Singh	873
426	110202	Sarabjee Arora & Simran Khurana	967
427	110203	Rakesh Godde	759
428	110301	Suma Hejib & G Venkatraman	1126
429	110302	Suma Hejib & G Venkatraman	1035
430	110303	Arvind.M.Madakwar	831
431	110304	Shobha Hejib	650
432	110401	Padmaja Ramesh & Ramesh Rajamanickam	1395
433	110402	Ashutosh Kanojia	955
434	110403	Dileep.K.G	831
435	110501	Shanmugaraajah V & Priya Vidya R	1041
436	110502	B M Girish & Sandhya B K	1070
437	110503	Mira Pillai & Ashok Kumar	958
438	110504	Akshay Tiwari	3144
439	110601	Renjoy.K.Henry & Renuka Bhaskaran	1028
440	110602	Shilpi Jha	1052
441	110603	Pavithra Ravishankar & P Pramod Namboodiri	3383
442	110604	Sunil Kuppattil & Sumitha Sunil	572
443	110701	Saikrishnan Venkateswaran & Shailaja Jayaraman & G K Venkateswaran	2725
444	110702	Vivek Banerjee & Sonia Banerjee	982
445	110703	Rohan Francis Baretto & Wilma Fernandes	813
446	110704	Sudha Jha	620
447	110801	Rukmani Gopalakrishnan & Anantharaman Gopalakrishnan	1474
448	110802	Vidusha & Sudha Jha	1248
449	110803	Sudhir S & Mumthaz B Modi	1160
450	110901	Jaya Subramanian S & Ramya Vaidyanathan	1474
451	110902	Ruchika Iyer & Sanjeev Rajgopal	1300
452	110904	Krishna Singh Yadav & Kalpana	865
453	111001	Ajay Kumar Shukla & Leena Shukla	1588
454	111002	Hareendran Kozhittidathil Choyan	764
455	111003	Krishna Doss D & Rathinamala K	1051
456	111101	Amit Krishna & Priyanka Krishna	1427
457	111102	Subramanian C & Sivagami S	1619
458	111104	NC Krishnamoorthy	974
459	111201	Michelle I. Coutinho & Sunny Sharma	1528

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460	111203	Savana Krishna Rao & Savana Sunita	3588
461	111204	Sachin Kumar Garg	1116
462	111301	P V Subramanian	1245
463	111302	Kanika Gambhir & Hemant Gambhir	1834
464	111303	Mallikarjun Chougule & Shardha Prakash Dang	3450
465	111304	Krishna Mohan Sunkarapalli	2902
466	111402	Sudha Gaded & Vishal Gaded	885
467	111403	Gangadhar Patil & Priyanka Pahuja	4295
468	111404	B Maheshwari	1849
469	120102	Suchika Schultz	4152
470	120103	Somdatta Das & Snehasis Mishra	1288
471	120201	Ratnamma V	623
472	120202	Sumit Juneja & Nishtha Juneja	989
473	120203	Lalitha Jayaram & V Kirthivasan	946
474	120301	Ratnamma V	623
475	120302	Govindu Nagotla	765
476	120303	Anup Kulkarni & Pooja Gunjal	1114
477	120304	Ashish Choudhary	1135
478	120402	Reprendra Singh Chuhan & Shital Reprendra Singh Chauhan	451
479	120403	Kamalpriya Mohanarangan & Breedh Kumar Gurusamy	1265
480	120404	Sanjay Kumar & Veena Devi	1120
481	120501	Rajesh Pai.V & Nisha.B	748
482	120502	Jaya Loku Shetty & Vijaya Jaya Shetty	813
483	120503	Sarita Patra & Rakesh Kumar	1096
484	120601	Ranjith Ramachandran & Neena Ranjith	653
485	120602	Abdulla Kutty Karapoola	1063
486	120603	Sambhav Jain	806
487	120604	S Karunakaran & R Sri Ahila	1183
488	120701	Varadharaj Venkataramanan	617
489	120702	Krishna Chaitanya Vemuri & Anjaneya Sastry Vemuri	4151
490	120703	Atul Jain & Megha Jain	1235
491	120704	Suhas Das & Sangita Das	1160
492	120801	Amit Raj Singh	2710
493	120802	Suresh Kumar	642
494	120803	Rachita Moon & Neeraj Gupta	1235
495	120804	Dipajyoti Bhattacharjee & Debashri Bhattacharje	1344
496	120901	Taranath.K.Shetty	860
497	120902	Saraswathi Balakrishnan	1256
498	120903	Devendra Kumar Phate	1242
499	120904	Anshuma Jain & Puneet Jain	1843
500	121001	Rasammal	680
501	121002	V.N.H.Satya Kalyan & Suneetha Telikicherla	1117
502	121003	Amita Pai & Swaraj Prakash	2066
503	121004	Shashi Shekhar & Minakshi Kumari Singh	1198
504	121101	Praveen Chandsaheb Jalakhan, Arshi Matiullah Sheikh & Sameena Arif Desai	466
505	121102	Sumit Garg & Naina Garg	1074
506	121103	Prabhat Kumar & Soma Gupta	1274
507	121104	Prateek Agarwal & Chiti Bansal	1477
508	121201	Chandsaheb Abalal Jalakhan, Heena Tasdiq Patait & Sabeela Adil Sattar	868
509	121204	Surendranath Muthukrishnan	1416

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510	121303	Ashis Kumar Mandal & Sumitra Mandal	1539
511	121304	Jennifer Manchikanti & Satish Manchikanti	1843
512	121401	Ganapathi G Hegde	*
513	121403	Rohit Raj & Laju Raj	2297
514	130102	Giridhar.V	2832
515	130103	Surendra Narayan Jha	4464
516	130202	Venkatachalapathy & Venkatmanian	3327
517	130203	Devesh Ajayakumar & Sangeetha R Kumar	4784
518	130301	Chandravathi.P & Prabu.R	2718
519	130302	Suba Shanmugam S S	2243
520	130401	Nitin.G.Sheelavant	2967
521	130402	Abhinav	3117
522	130403	Tripti Dua & Gulshan Kumar	881
523	130404	Pankaj Kumar Jain	787
524	130501	Astha Savyasachi	622
525	130502	Ayush Kumar	2763
526	130503	Rahul Ramesh Kalanke & Aditi Kalanke	852
527	130504	Jay Prakash Singh	946
528	130601	Vijayalakshmi Mudiraj	611
529	130603	Vinod Jacob Mathew & V.M.Mathew	834
530	130604	Samir Kumar & Alka Kumari	983
531	130701	Roshma Nargunda	606
532	130702	Santosh Kumar Sharma & Julee Kumari	613
533	130703	Soma Chakraborty & Prasenjit Bandyopadhyay	983
534	130704	Sunanda Goswami & Arjit Goswami	1540
535	130801	Prakash Pradhan & Shashi Prabha Pradhan	814
536	130802	Neeraj Kumar & Munna Devi	793
537	130803	Sachin Kumar Jain & Anshu Jain	1102
538	130804	Subhasis Panda	801
539	130901	Amruta Kulkarni	915
540	130902	Thirupathi	2444
541	130903	Naga Pramod Kanchi	4338
542	130904	Manju Mathew & Agnes Sebastian	1287
543	131001	Ashu Sehgal	909
544	131002	Krishnappa M	2444
545	131003	Lekshmi Raj	1415
546	131004	Mayank Sharma	1161
547	131101	Raju P	2986
548	131102	Pratibha Kumari & Ayush Kumar	2847
549	131103	Prabhakar Komala & Neelima Komala	1124
550	131104	Kamini Bajaj & Lukesh Bajaj	1303
551	131201	Ananta Keshari Kar	1102
552	131202	Sangeeta	*
553	131302	Chethan Kumar.D.M	255
554	131304	Sandeep Kumar Haldar & Sonali Haldar	1392
555	131401	Nisha Savya Sachi	982
556	131402	Balaji Damodaran	2986
557	131403	Gourab Chakraborty & Ananya Chakraborty	2019
558	131404	Ravi Khatri & Laxmi Khatri	1718
559	140102	Indumathy Gururao	4645
560	140103	Isha Maheshwari & Rishabh Maheshwari	5352
561	140201	Anuradha Mullapudi & Raghuram Mullapudi	742
562	140202	Pracheesh Sudhakar Godde	870
563	140203	Manju Mehta & Amit Mehta	1017

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564	140204	Ajai Kumar & Moni Kumar	980
565	140301	Rajiv Nair	1033
566	140303	Pradeep Kumar Mehta & Ankur Mehata	1017
567	140304	Shikhil S Nambiar & Reshma Menon	5735
568	140401	Srinivasan Ramaiyengar & Padmini Srinivasan	370
569	140402	Seetharaman Vijayagopal & Sivakami R.	1144
570	140403	Sumit Sarswat & Ruchi Nag	967
571	140404	Osvir Singh & Punam Singh	945
572	140501	Anshu Mala & Uma Shankar Tiwari	852
573	140502	Shreyas Kalluraya	1012
574	140503	Prithwish Deb & Pallavi Das	1512
575	140504	Gaurav Kumar & Ram Chandru Prasad	1601
576	140601	Pushpa.S.Malager	799
577	140602	Ramesh Polwaya	1185
578	140603	Rittik Roy & Sanghamitra Roy	985
579	140701	Jacob Paul Hansraj	798
580	140702	Madhav M.P	999
581	140703	Pradipto Kumar Ghosh	977
582	140704	Binay Kumar Jalan & Chanchal Didwania	980
583	140801	Sadhana Muchukota & Sroekanth Narahari	1298
584	140802	Deepak Gupta & Antima Gupta	1590
585	140803	Kittane Srivatsa	1490
586	140804	Ashwini Khemka & Priti Khemka	616
587	140901	Pravin Kumar P & Janaki V	1154
588	140902	K.Antony Arokia Durai Raja & R.Anne Jai Mithra	1319
589	140903	Karthik Kannappan & Madhusmita Borthakur	1293
590	140904	Amit Adhia & Vidhi Davda	1397
591	141001	Ankit Kanodia & Aastha Chaudhary	1137
592	141003	Abhishek Kashyap & Sanchari Mukherjee	1137
593	141004	Aninda Bhattacharya & Panchali Mukherjee	1261
594	141101	Pradeep Kumar Chillakuru	1336
595	141103	Preetpal Singh Randhawa	1565
596	141104	Ankita Saxena & Piyush Parashar	1688
597	141201	Kapil Santhanam & Vatsala Santhanam	1736
598	141202	Abhijit Neelgar & Sruthi Shankar	1804
599	141203	N S Subramanian & S Rajeswari	5474
600	141301	Nallabothula Vidyadhar & Kalpana Marupudi	1397
601	141302	Pragash Muthukumar & Revathi Kanakarajan	1649
602	141303	Shyamal Das & Bedabati Das	1679
603	141401	Sneha Gujrani & Rounak Kumar Gujrani	1607
604	141402	Pranaw Kumar & Priti Kumar	6237
605	141403	Ashok Kumar	5126
606	141404	Sumanta Karna & Madhumita Parida	5055
607	150101	Sekh Hejalur Rahman	4653
608	150103	Lalithamba K.L.& Pradeep P	4250
609	150104	Rajeev Bhatia & Vijayata Srivastva	5148
610	150202	Sidhesh.S.Shetkar & Aarti.S.Shetkar	574
611	150203	Nancy Aggarwal & Ashish Kumar	4250
612	150204	Rajshekhar Salimath	3477
613	150302	Varghese Thomas	605
614	150303	K.G.Gowthaman Gunasekaran & V.Gunasekaran	853

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615	150304	Anil Dhingra & Seema Dhingra	1036
616	150402	Rajiv Ranjan & Priya	586
617	150403	Vinay Jain	886
618	150404	Binay Kumar Chourasia & Manjula Chourasia	4439
619	150503	Ashim Kumar Dey & Somnath Dey	968
620	150504	Tanushree Chanda & Jaideep Chanda	5903
621	150601	Anil Rautela & Niti Rautela	1025
622	150602	Rinu Joy	601
623	150603	Arun Prasad P & Gnana Selvi M	329
624	150604	Nisha Kumari & Bashisht Narayan Choudhary	1110
625	150701	Rohini Dash & Kiran Bala Dash	1125
626	150702	Gowri Rajadurai	627
627	150703	Archana Shekhar & Sujit Kumar	806
628	150704	R.T.Sekar	980
629	150801	Narmatha Venu Gopalan & Pradeep Krishnaraj	906
630	150802	Mithilesh Kumar Azad	591
631	150803	Dhiraj Kumar	885
632	150901	Saravanan.M.K	1025
633	150902	Roshni Mhatre	886
634	150903	Bhauroo Kulkarni & Parimala Zalaki	1141
635	150904	Sachin Kumar	1490
636	151001	Akhil Bharadwaj & Deepa Bharadwaj	1425
637	151002	Rajesh Damodharan & Jyotsna Rajesh	949
638	151003	Leela Natarajan & S.V.Natarajan	1142
639	151004	Anirban Shome	1373
640	151101	Hitesh Bajaj & Bhisham Kumar Bajaj	1448
641	151102	Bhaskar Kumar	937
642	151103	Sachin Dawani & Pawan Dawani	966
643	151104	Pratap Kumar Sahoo & Kalpana Sahoo	4221
644	151201	K Jayesh Nair & Geethika S	1425
645	151202	Vivasvan Shastri	853
646	151203	Arun J Thomas	1331
647	151301	P.Ashok Kumar & J.Ramya	1366
648	151302	Sujit Kaimal & Santhi Kattana	1144
649	151303	Hemant Kumar	4266
650	151401	Saguna Saggar & Sunil Saggar	5604
651	151402	Venkataramana D & D Srinivasa Rao	2115
652	151403	Abhulash Nair KS	4420
653	151404	Sirisha Polepalli & Subhadra Rao Polepalli & P Satyanarayana Rao	4902
654	160101	Shubhangi Chourasia & Shreyank Goyal	4687
655	160102	Swetha Kumari & Ajith Pai Vaderhobli	4597
656	160103	Kumaran P S	2335
657	160104	Preethi Naveen Kumar & Naveen Kumar Madivalam Sreenivasa	4664
658	160201	Viswanathan.J & Mananmani S	876
659	160202	Ananthula Vikram	824
660	160203	Guha Priya	2686
661	160301	Sundaram B & Priya V	972
662	160302	Vidya Sagar Ananthula	1027
663	160303	Mahesh Jantikar	2783
664	161303	Shruthi J	2040
665	160401	Manikanda Prabu Manoharan & Jeyapriya	1017

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666	160402	Shrividya Shivakumar & Shivakumar Krishnamurthy	880
667	160403	Uma Bai M S	1807
668	160501	Upadrashta Satyanarayana Murthy	1017
669	160502	S Vijay Kant Gupta	1011
670	160503	S Vinayshree	2719
671	160504	Hitasree Raghuvveer & Raghuvveer Prasad Emadaboina	1049
672	160601	Shalinder Tiku & Nalini Tiku	1284
673	160602	Pradeep Kumar.T.P & Priyatharsini.A.II	854
674	160603	Vijay Pratap Singh	2373
675	160701	Poojitha Ketincedi	1064
676	160702	Akash Mathur & Sulekha Verma	824
677	160703	Reena Pangalur	370
678	160704	Harshavardhan Jha & Aprajita Jha	4717
679	160801	Rajni Ranjan & Priyanka Kumari	1035
680	160802	Prasanta Kumar Patnaik & Anima Mohanty	1399
681	160803	Keshava Bindinganavele Garudadwaja & Swathi S	1585
682	160804	Raj M & Nalini Raj	1144
683	160902	Krishna Agarwal & Vikash Agarwal	*
684	160903	S.Mamatha & N.Harish	1984
685	161002	Sundaresh.S.Kamath & Vidya.S.Kamath	1408
686	161003	Vijay Kaushik	810
687	161004	Neeraj Mathpal	1190
688	161101	Vinit Kumar & Mahima Singh	1122
689	161102	Manish Jhanjri	1189
690	161103	Rachit Rastogi & Rakesh Rastogi	860
691	161104	Suman Kumar Sen & Aparna Roy Sen	1569
692	161201	Sujit Kumar Piri & Shaswati Das	1427
693	161202	Pooja Patil & Vikaram Kotabagi	992
694	161203	Ashok Prasad & Shashi Bhushan	762
695	161204	Mahua Chakraborty	1582
696	161302	Satish Chokakula	1117
697	161401	Pritam Jha & Palan Kumar Jha	352
698	161402	Pratheesh K & Priya Pratheesh K	1079
699	161403	Mordhwaj Patel	2717
700	161404	Ragini Srivastava, Shashank Shekhar, Ranjit Kumar & Nisha Sinha	5706
701	170102	Sambandam Shanthi & Nighedhana Sandeep	966
702	170103	Preethi Mohan	465
703	170201	Sylvin Amelia & Gladstone Babu	898
704	170202	Harikrishna C.P	835
705	170203	Shiva Prasad T & Prathima Y K	2781
706	170204	Swathi Lanke	611
707	170301	Gagan Chaudhry	913
708	170302	Sai Sankar Kummathukuzhiyil	850
709	170303	Vishal Maheshwari & Gunjan Maheshwari	2815
710	170401	N Prasad Reddy & M Bharathi Reddy	897
711	170402	V Ravi Shankar & Sarada Ravi Shankar	924
712	170403	Anurag Mishra	2833
713	170404	Shrijeet Dilip Polke	612
714	170501	Vidya Balasubramanian & Ganesh Kumar Balasubramanian	896
715	170502	Pushpak Bisen	833
716	170503	Gumballi Krishnamurthy Swethadri & Charukrishna Swethadri	994

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717	170504	Shruti Mathur & Gagan Agrawal	224
718	170601	Pradeep Kumar Rajagopalan	898
719	170602	Shruti Dani & Badri Kumar Mohanty	947
720	170603	T N Pradeep & Mamatha M S	28
721	170604	Surja Bahadur Chettri & Geeta Chettri	617
722	170702	Pankaj Srivastava	898
723	170703	Satabdi Nandy Mazumder & Somnath Dey	2791
724	170801	Abhay Kumar Gupta & Richa Varshney	1147
725	170802	Surbhi Joshi & Ankit Joshi	850
726	170803	H.Rakhee Shenoy & Bhaskar.A.Pai	2789
727	170804	Ruchi Srivastava & Pawas	819
728	170901	S Brinda & R Sankar R	1185
729	170903	Ashok Kumar	3093
730	171001	Revathi Venugopal & Nigel Cecil Bajaj	1342
731	171002	Nabanita Padhy & Piyush Srivaitava	1265
732	171003	Monalisa Behera	770
733	171004	Aparna Mishra & Harendra Mishra	583
734	171101	Varnika Goyal	1185
735	171102	Dhananjay Kumar	1252
736	171103	Daya Deepak & Yash Yadav	908
737	171201	Rajesh Gurumurthy & Kalyani Rajesh	1522
738	171202	Perumal Kumar	1440
739	171203	Binod Mandal & Beauty Barman	1083
740	171301	Saket Mehta & Ritu Agarwal	1582
741	171302	Sangeetha Dupati	842
742	171303	Babu S	2882
743	171304	Mousumi Sarkar	3344
744	171401	Shubha S Nair & Prajith K P	1413
745	171402	Marshneil Pachori & Mayuresan Muthukrishnan Gurukkal	4313
746	171403	Akansha Khare & Avinash Anand	2987
747	171404	Sudha M Hegde	2311
748	050303	Pooja Chaurasia & Vaibhav Chaurasia	5014
749	080601	Dinesh Puppala & Vidya Rani Puppala	1600
750	090301	Rahul Kumar & Aakanksha Singh	1003
751	081102	Rupesh Kumar Prasad & Neha Pushp	1147
752	100701	Indresh Rudrappa & Sneha J Patil	1064
753	111202	Jayant Singhal & Taruna Garg	1699
754	130104	Neera	*
755	170701	Sanju Devi	448
756	010403	Prabhu Anandh Sivakumar & Nandhini Kumiti Somu	351
757	010901	Shanta S Shetty	340
758	010904	Sudhindra Rao Kulkarni	*
759	020303	Reshma & Shrinivasa	356
760	020601	Sharanu L. Hiregowda	328
761	020603	Karuna Kumari Mandal	356
762	020704	Siddharth Mohapatra	395
763	021301	Shashank Shekhar	328
764	030404	Rohit Singhal & Kavita Singhal	328
765	030603	Jayakrishnan Nambiaraveetil & Keerthi Krishnakumar	141
766	030604	Soumya Roy & Tirtha Sengupta	328
767	030704	Naveen Payyan Kandanchirakkal	328
768	030804	Rahul Kumar Sinha	328
769	030904	Priya Yadav & Saurabh Kumar Yadav	328

770	031004	Saurav Pandey & Pragati Dubey	328
771	040502	T S Sridhar & Vasantha S	1313
772	040503	Sanal Kumar	330
773	041302	Triveni Ramesh & Ravi Belkhindi	1747
774	050302	Suresh Kumar	316
775	050501	Sanjay Kumar Yadav	316
776	050602	Ashish Saxena & Jyoti Saxena	1495
777	050703	Supriya Sagar & Saurabh Kumar	1093
778	060301	Pallavi Chatterjee	351
779	060504	Bejoy Paravannur	330
780	061301	Sabita N S	351
781	070102	Surinder Kumar	395
782	070401	Indu P Menon & Praveen Ramachandran	356
783	071302	Chinarasu Suresh Bommireddy	395
784	071303	Mahesh Sandipan More	*
785	080802	Kaushal Kumar Singh & Rekha Singh	1272
786	080803	Abhishek Sengupta	395
787	081203	Kanika Sachdeva	395
788	091301	Koustuv Prasad Ghosh	330
789	100304	Parveen Gupta	316
790	100304	Kumar Aditya	316
791	100801	Nageswara Rao Golakonda	414
792	101001	Phaniharika Telikapalli	353
793	101104	Neelanjana Banerjee	316
794	110104	Amit Salu	251
795	110404	Patriciah Thambiraj Thomas	251
796	110201	Sharad Chandra Kesari	360
797	111004	Rupa Sinha	251
798	111103	Nithin	318
799	121202	Arya Majumdar	318
800	121203	Vijay Agrawal	345
801	121301	Kamini Bajaj	251
802	131203	Partha Kar	322
803	131204	Indra Priyadarshni	322
804	131303	Amith Viswanathan	322
805	140104	Vinay.N	355
806	141002	Jansi Rani Polinati	369
807	141304	Lijo Joseph	355
808	150301	Surabhi Kumari	370
809	151204	Devesh Shekhar Gupta	140
810	151304	Alhadi Elias Ahmed	*
811	160901	Malathi Simhadri	360
812	161001	Nisha Mehta	360
813	161301	Manjesh Shetty	360
814	170304	Satthesh Balakrishnan	*
815	180102	Biswajyoti Mund & Manas Ranjan Mund	3674
816	180203	Rajesh Naik	2565
817	180204	Sourav Shaw	220
818	180303	Ankita Gupta & Anurag Goel	2819
819	180404	Chandrashekhhar Kengatte Ramappa & Swetha Hanswadi Nagaraja	2424
820	180502	Arindam Duttachowdhury & Barnali Basu	2993
821	180601	Rashmi Das & Satyapriya Das	2693
822	180602	Deepak Kumar Adhya & Monalisha Prusty	2705
823	180702	Akhilesh Nand & Pramila Panda	269

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824	180802	Sabyasachi Maity & Debjani Ghosh Maity	2508
825	180902	Meenakshi Agnihotri & Nitin P C Agrawal	1960
826	181004	Harsha Reddy Pothapu & Arati Choukimath	*
827	181201	Vinod Malayath	2386
828	181301	Ramanan Kumaravelu	2980
829	181404	Shailendra Dharne	3374
830	190301	Monica Mishra & Damodar Mishra	3100
831	190401	K Kajal Somaiah & Somaiah K M	1606
832	190403	Vijay Kumar Kallur	2454
833	190502	Doreswamy Aylurdevaraja Iyer & Lalita Doreswamy	2740
834	190703	Akhilesh Nand & Pramila Panda	1882
835	190802	Rakesh Jha & Shweta Kumari	3284
836	190804	Pankaj Kumar	2235
837	190902	Manindra Nath Jha & Sanyukta Jha	3284
838	191003	Rahul Kumar Abhishek	2923
839	191104	Krinal Dhakate	2504
840	191302	Lakshmi Ganesh	2426
841	191303	Soumen Payet	2537
842	191403	Vishal Kumar Padey	2896
843	191404	Saraswathi.G.Gowda & K.R.Gopal Gowda	2220
844	200104	Vamanan Santosh Pai & K.H.Kamala Pai	3437
845	200301	Shobharani G C & Gopinath L	3053
846	200302	Bopanna B P & Ashwini Uthaiiah	3736
847	200402	Sweta Kumari Satyendra Kumar	3149
848	200501	Rakesh Kumar Pandey & Rinku Pandey	4213
849	200504	Nitish Kumar & Vijay Kumar Yadav	3323
850	200604	Jagadish D	3678
851	200702	P M Mohapatra & Sumitra Mohapatra	3661
852	200704	Shashanka Chiplunkar & Hamsika Thulapule	3854
853	200902	Nitish Kumar & Vijay Kumar Yadav	3507
854	201001	Vaishak Are Chandrashekara	*
855	201102	Mani N	3489
856	201302	Sabyasachi Maity	2576
857	201402	Neeraj Vikash	3216
858	210102	Neeraj Vikash	3905
859	210202	Devarajan Doreswamy	2364
860	210301	C Jayabarathi & R Karthikeyan	3388
861	210304	Sriram Sekar	2522
862	210503	Vengatarajulu Rajasekar & Rajarajeswari Thiyagarajan	2833
863	210603	Shanmugam M & Nirmala Shanmugam	3944
864	210801	Sumanth A Gorur	776
865	210802	Sunitha A Kumar	3097
866	210803	Pratibha Kumari & Subodh Kumar	3017
867	210901	Kumari Sweta & Nishant	3909
868	211001	Raghavendra Shet	2701
869	211401	Shobharani G C & Gopinath L	3310
870	010701	Srinivasan M S & Ashwini Ramani	5235
871	010702	Devika Jeyachandran & Vinoth Vanaraj	2268
872	011401	Kuldeep Jain & Shipra Jain	4693
873	020304	Bindu Anandakrishnan & Anandakrishnan	1723
874	020404	Anitha Prasanna & Prasanna Krishnan	5659
875	020604	Dibendu Roy & Mohini Roy	5069
876	021103	Shweta Shukla & Sandipan Pal	2594
877	021401	Raghavendra Prabhu & Maya Kamat	5099

878	030202	Bindu K & Gopakumar G	5366
879	030803	Arunkumar Nair & Amritha S Pillai	1980
880	031404	Karthik Rajaram & Sweta Karthik	4775
881	040303	George Edard Wilson & Mary Magella Shanaz M	1859
882	040404	Sandhya Nair & Harish P	4601
883	040704	Vipul Kapoor & Narmadhaa Surenthran	5338
884	040904	Naga Gourish Reddy B & Naga Lakshmi Alla	4659
885	041404	Arun Ramachandran Nair & Anjali S	4763
886	060603	Sireesha Devi Bodapati & Siva Sankar Chundu	4624
887	061401	Ankit Nadgouda & Col. V G Nadgouda	5291
888	080604	Sulabh Singh & Aruna Kumari	1483
889	090402	Sandhyadevi R & Karthiya Kumar D	4715
890	091403	V Ramyatha & Puneeth S	4896
891	100802	Aftab Alam	4947
892	101401	Ramya Gill & Rajinder Gill	5321
893	101402	Abhay Kumar Singh & Anjana Singh	1448
894	110903	Reeti Kumari & Pranav Kumar Jha	3845
895	111401	Hariharan Arumugam & Rashmi Arasu	5670
896	121402	Praveen Kumar	4317
897	121404	Vazhiyil Venugopalan & Laxmi Prakash	4437
898	140604	Sakthivel Pichyani & Prashant Sakthivel	5921
899	150804	Aditya Sekhar & Kumari Alka Bani	1495
900	160904	Arabinda Sahu & Shibani Sagarika	5636
901	170902	Joseph Gerald Arokiadoss & Premalatha	2387
902	180101	Dinesh Kumar Ramasubbu & Sivashankari Jayaraman	3209
903	180103	Mudit Srivastava	3169
904	180104	Ashish Manoj Mhetar	2692
905	180201	Neelima.J & Sujithkumar.S	538
906	180202	Vibil Vishwanathan & Monisha Chandran	2918
907	180301	Baphidasuk Kharkongor & Mulden Star Jyrwa	3457
908	180302	Alamelu Harish & Harish Kasi Viswanathan	2856
909	180304	Hitesh Ray & Manisha Saxena	3176
910	180401	Basukinath Singh & Sushma Priya	3200
911	180402	Praveen K Vijayan & Shabna Praveen	3254
912	180403	R Lakshmi Prabha & S Ravichandar	3970
913	180501	Nithyananda Nayak	2708
914	180503	Rajeev Kumar Srivastava & Garima Srivastava	3837
915	180504	Sakuntala Deka & Debabrata Deka	3182
916	180603	Vikramasimha Reddy D S & Sharmila.D.S	3788
917	180604	Setu Shubham & Manoj Kumar Sharma & Karishma	
918	180701	Samarth Srinivas Rao & Meera Kumari	3164
919	180703	Sayid Masuthu Shahul Hameed & Bathuriya Beevi Sarasudeen	3457
920	180704	Atanu Panda & Amrita Ganguly Panda	3208
921	180801	Rashmi Gupta & Amit Gupta	3208
922	180803	Mohammed Ameen Makkadayil & Anooja Parayil	3562
923	180804	Samit Kumar Pal & Sangita Roy Chaudhuri	3465
924	180901	Shilpa H.S & Praveen Kumar Gowda Ramappa	2896
925	180903	Swapnil Parate	3729
926	180904	Samhita Seal & Shomit Mondal	3308

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927	181001	Padma P Tol & Pramod S Tol	2650
928	181002	Seema Chandani & Robin Singh Vasu	3049
929	181003	Santanu Baruah	3519
930	181101	Rajeshwari Mudaraddi & Chetan Sonwalkar	3362
931	181102	Sai Kumar Atchi	3163
932	181103	Kalaasri T & Karthikeyan P	3313
933	181104	Pankaj Kumar	2590
934	181202	Rajni Saini & Ganesh Kumar Saini	2953
935	181203	Mithun Banerjee & Paramita Banerjee	3937
936	181204	Sangeetha & Shivaprasad	1488
937	181302	Debakalyan Das & Sarita Kumari Patro	2719
938	181303	Shafeela Sameer & Sameer Ebrahim	3278
939	181304	Suryya Kanti Ghosh	2334
940	181401	Sachin Sharma	3253
941	181402	Poornima Sunil Mogale	2760
942	181403	Abhishek Saini	3218
943	190302	Soorej.S.R & Rasna Soorej	3889
944	190303	Debashish Rout & Prativa Lenka	3103
945	190304	MD Sarfaraz Alam & Rubia Khurshid	3770
946	190402	Senthilnathan Anna Janakiram & Arjana Raamiya Ravindran	3771
947	190404	Neha Goyal & Anmol Agarwal	3019
948	190501	Phani Kumar Mulukutla	3711
949	190503	Sanjoy Gorain & Bhaswati Das	2999
950	190504	Santanu Basak & Abhilasha Indra	3553
951	190601	Arun Kumar	2921
952	190602	Guruprasanna.S	3753
953	190603	Mary Smitha Rajesh	2387
954	190701	Ranganayaki Sowrirajan & Kannan Sowrirajan	2840
955	190702	Suhas.V.S & Seena Sony.A	4202
956	190704	Mallika Vijayaraghavan & Prashanth Vijayaraghavan	3869
957	190801	Lavanya Vijayaraghavan & Anirudh Sampath	3974
958	190803	Amit Kumar Singh & Simmi	3189
959	190901	Anuradha Sahu & Ravindra Kumar Verma	3479
960	190903	Santosh Subbarao & Lakshmi Santosh	3396
961	190904	Nilakshi Barik & Debjyoti Mandal	3572
962	191001	Arulsevi K I & Saravana Kumar P H	3199
963	191002	Prakash Sundaram	3790
964	191004	Vipin Kumar Gupta & Juli Gupta	3409
965	191101	Anjali.P.S & Binu Chellappan	3705
966	191102	Vimal.S.P & Sunitha.S	3371
967	191103	K.Javed Iqbal & Nazia Nadaf	3368
968	191201	Binita Sinha & Kunal Priyadarshi	3458
969	191202	Anshita Pal & Rahul Baghel	3954
970	191203	Bibin Mathai & Nimisha Mathew	3486
971	191204	Subhash Maroli Vattakandi & Neema Puzhakkal	3295
972	191301	Suman Sekhar Behera & Prajna.S.Panda	3613
973	191304	Girija Rajendra & Sethuraman Rajendran	3719
974	191401	Bornali Singh & Suraj Kumar	2638
975	191402	Neha Kamran & Madu Sudhan Ravindran	3908
976	200101	Sandeep Vaman Palekar & Amruta Purushottam Jogalekar	4011
977	200102	Pulkit Nagpal & Santosh Nagpal	3521

978	200103	Debasish Sahu	429
979	200201	Sudhanshu Dwivedi	4383
980	200202	Chetan Khosla & Ritu Khosla	3904
981	200203	Meenakshi.R.Iyer & Shreedhar R Iyer	3655
982	200204	Shakila Dsouza & Sandesh Kadam	4118
983	200303	Rathi Basu & Banani Basu	3475
984	200304	Prout Chakma & Babina Chakma	4256
985	200401	ArunSelvi K I & Saravana Kumar P H	3319
986	200403	Biswadip Chakraborty & Santu Saikia	3400
987	200404	Prasannakanth Thirugnanam	3861
988	200502	Ruchee & Prithvi Anand	4169
989	200503	Bhavya Swaroop	3540
990	200601	Mitesh Rai & Chhavi Srivastava	3825
991	200602	Manish Pandey & Richa Pandey	4824
992	200603	Sweta Dubey & Varun Bansal	3522
993	200701	Shashank & Mithulesh Kumar Sinha & Shivani Sinha	3768
994	200703	Balaji Venkataraman & Deepika Iyer	3458
995	200801	Sanghamitra Jena & Rashmi Ranjan Das	3531
996	200802	Amol Ananpara	3521
997	200803	Tara Rao & A N Prakash Rao	3191
998	200804	Girish Mallikarjun Wali	985
999	200901	Chandan Gehani & Komal Chowdhary	3511
1000	200903	Amzad Khan & Uzma Khan	3442
1001	200904	Soni Kumari & Saket Kumar	4145
1002	201002	Kritee Sinha & Satya Prakash	3753
1003	201003	Vadiraja B Bhat	2963
1004	201004	Anusha Allu & Navoen Kumar	3743
1005	201101	Pooja Poonacha & Smaran Subbaiah	3971
1006	201103	Siddharth Sinha	3656
1007	201104	Abhishek Gedela & Gedala Sankaranarayana Rao	3629
1008	201201	Sunitha.A.Kumar & Anil Kumar.K.C	3618
1009	201202	Tanmay Tewari & Pradip Kumar Tewari	4507
1010	201203	Leelavathi.G.Bhatt & Darshan Gopal Bhatt	3266
1011	201204	Sumit Mattoo & Shweta Prasad	3503
1012	201301	Tanmay Dayma & Akanksha Dayma	3253
1013	201303	Rajkumar.B	3077
1014	201304	Barasha Biswas & Shubhabrata Ghosh	3485
1015	201401	Karthik Desh Kulkarni	3669
1016	201403	Arindam Datta	3232
1017	201404	Arthi Kulkarni & Devendra Kulkarni	3478
1018	210101	Nitin Anubhaw & Supriya Sinha	3074
1019	210103	Preeti Nair & Rajeev Ramachandran	386
1020	210104	Vijay Bharadwaj.K.S & Deepika Vijay	3415
1021	210201	Arun Tiwari	3877
1022	210203	Raj Kumar Sarajaoba Singh & Sharmila Longjam	3796
1023	210204	Smitha Seshan & Venkatesh.V	3435
1024	210302	Varun Kumar & Veena Rai	3815
1025	210303	Vivek Sethi	3722
1026	210401	Amarnath Rajasokharan	4117
1027	210402	Rajiv Kumar Singh & Vibha Singh	3737
1028	210403	Sisira G S & Nimeesh K Ramakrishnan	3984
1029	210404	Sanjay.K	3189
1030	210501	Vinesh Malayath & Veena.S	3703

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1031	210502	Ajay Krishna Kalangi & Sai Keerthi Kalangi	3870
1032	210504	Vinesh Malayath & Veena.S	1448
1033	210601	Vinod Malayath	2917
1034	210602	Dimpal Varma	3166
1035	210604	Vinay Vaishnav	224
1036	210701	Pushpendra Singh Rathore & Ritu Singh	3417
1037	210702	Rajesh Gupta & Sonal Agrahari	4127
1038	210703	Ashima Gupta	3863
1039	210704	Bharathi Arun Pradeep & Arun Pradeep.R	4011
1040	210804	Samsheer Nalakath Valappi & Ramisha Samsheer	3131
1041	210902	S Sairam & Guhapriya	4096
1042	210903	Sheela Jha	3915
1043	210904	Prathamesh Prakash Karmalkar & Avani Prathamesh Karmalkar	3428
1044	211002	Manpreet Singh Kalsi	3542
1045	211003	Vinesh Kanalath & Ramya Ramanathan	2433
1046	211004	Sindhu Vidyasagar	3388
1047	211101	Swati Aggarwal & Mayank Goyal	3899
1048	211102	Kavita Kumari & Adarsha Sachan	3571
1049	211103	Tamali Roy & Pritam Modak	3090
1050	211104	Anita Galagali	134
1051	211201	Sanjit Kumar Tripathy & Sarita Jagamohini Tripathy	3917
1052	211202	Rajeswari Kumar & Viswanath Akash	3419
1053	211203	Robin Singh	3918
1054	211204	Shivendra Pratap Singh & Madhu Singh	2506
1055	211301	B O Bhagyalakshmi & Jagadish D	3104
1056	211302	Pallav Kumar Das & Arpita Mishra	3648
1057	211303	Vadiraja.B.K & Nandini Vadiraja	3897
1058	211304	Tharani.G.S & Nagoshwaran Venugopal	3064
1059	211402	Varatharaj Jayaraman & Priya Varatharaja	2957
1060	211403	Sandeep Dubey & Manali Dutta Dubey	3364
1061	211404	Rehana Nagaria	90
Total			2057207

* :- No amount indicated in the DGAP's report dated 31.03.2021 (Annexure-15)