

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

Case No. : 40/2022
Date of Institution : 31.12.2020
Date of Order : 18.07.2022

In the matter of:

1. Rahul Gautam, House No. 1245, Sector-7, Avas Vikas Colony, Sikandra, Agra, UP-282007.
2. Director General of Anti-Profiteering, Central Board of Indirect Taxes & Customs, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi-110001.

Applicants

Versus

M/s Himalaya Real Estate Pvt. Ltd., GH-10B, Techzone-IV, Greater Noida (West), UP-201306.

Respondent

Quorum:-

Sh. Amand Shah, Technical Member and Acting Chairman

Sh. Pramod Kumar Singh, Technical Member

Sh. Hitesh Shah, Technical Member



Present:-

1. Sh. Himanshu Gautam, authorized representative for the Applicant No. 1 in person.
2. Sh. Manoj Singh, Assistant Commissioner for the DGAP.
3. Sh. Balram Sinha, Chartered Accountant for the Respondent.

ORDER

1. A Report dated 30.12.2020 has been received from the Applicant No. 2 i.e. the Director General of Anti-Profiteering (**DGAP**) after detailed re-investigation under Rule 129 (6) of the Central Goods & Service Tax (**CGST**) Rules, 2017 pursuant to Interim Order No 06/2020 dated 03.01.2020 passed by National Anti-Profiteering Authority (**NAA or Authority**) in respect of the investigation report of DGAP dated 01.07.2019. The Authority had ordered reinvestigation under the rule 133 (4) on the following grounds:-



- a. Whether the Respondent's claim of passing on of Rs. 9,45,78,855/- benefit of GST ITC to his homebuyers/customers by way of reduction in GST rate was correct or not?*
- b. Whether the Respondent's claim that for the customers who had made the bookings prior to implementation of GST, i.e. 01.07.2017, he had charged only 4.5% GST (i.e., equal to the rate of erstwhile Service Tax) from them and borne the remaining 7.5% GST himself and he had given 100% reduction*

in GST rate for new bookings of the flat to attract new customer was correct or not?

c. Whether the Respondent had passed on the benefit of ITC of GST of Rs. 2,94,078/- to the Applicant No. 1?

d. Whether the Respondent had given an amount of Rs. 3,41,963/- as the discount in addition to reduction in GST rate of 7.5% to the Applicant No. 1?

e. Whether the above amounts claimed to have been passed on by the Respondent are in line with the provisions of Section 171 of the CGST Act?

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f. After carefully considering above issues, exact amount of profiteering which is to be passed on by the Respondent to every homebuyers/customers?

2. The brief facts of the case are that the Applicant No. 1 had filed an application dated 16.10.2018 before the Haryana State Screening Committee on Anti-profiteering, under Rule 128 of the CGST Rules, 2017 in respect of purchase of a Flat in the Respondent's project "Himalaya Pride" situated at Plot No. 10-B, Techzone-IV, Greater Noida (West), UP-201306 and had alleged that the Respondent had not passed on the benefit of ITC to him by way of commensurate

reduction in price, in terms of Section 171 of the CGST Act, 2017. The Haryana State Screening Committee on Anti-profiteering on being prima facie satisfied that the Respondent had not passed on the benefit of ITC had forwarded the said application with its recommendation to the Standing Committee on Anti-profiteering for further action, in terms of Rule 128 of the above Rules. The above reference was examined by the Standing Committee on Anti-profiteering and vide its minutes of the meeting dated 13.12.2018 it had forwarded the same to the DGAP for detailed investigation. The DGAP has carried out the investigation and submitted the report dated 01.07.2019 to the Authority, stating therein that:-

- a. On receipt of the application he had issued notice dated 18.01.2019 to the Respondent to reply as to whether he admitted that the benefit of ITC had not been passed on to the Applicant No. 1 by way of commensurate reduction in price 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 the supporting documents.
- b. The period of the investigation was from 01.07.2017 to 31.12.2018.
- c. In response to the DGAP's Notice dated 18.01.2019, reminders dated 28.01.2019, 01.02.2019 and 13.02.2019, followed by Summons dated 12.03.2019, issued to Shri Vishal Sharma, Director of the Respondent to appear on 19.03.2019, the

Respondent submitted his reply vide letters/e-mails dated 14.02.2019, 19.03.2019, 20.05.2019, 28.05.2019, 10.06.2019, 20.06.2019 and 25.06.2019 vide which he furnished the following documents to the DGAP:-

- i. Copies of GSTR-1 returns for the period July, 2017 to December, 2018.
- ii. Copies of GSTR-3B returns for the period July, 2017 to December, 2018.
- iii. Copy of TRAN-1.
- iv. Copies of VAT & ST-3 returns for the period April, 2016 to June, 2017.
- v. Copies of all demand letters, sale agreement/contract issued to the Applicant No. 1.
- vi. Copy of Balance Sheet for FY 2016-17 & 2017-18.
- vii. Copy of Electronic Credit Ledger for the period 01.07.2017 to 31.12.2018.
- viii. CENVAT/Input Tax Credit register for the period April, 2016 to December, 2018.
- ix. Copy of Project report submitted to the RERA.
- x. List of home buyers in the project "Himalaya Pride".

d. The Respondent, vide his letter dated 14.02.2019 submitted that he had passed on the benefit of ITC to his customers including the Applicant No 1. He also submitted a copy of the allotment letter dated 26.09.2018, issued in favour of the Applicant No. 1, executed on a non-judicial stamp paper,

wherein it was explicitly mentioned that the Applicant No. 1 had to pay only the basic consideration for the flat which was Rs. 40,96,800/- and the applicable GST would be borne by the Respondent. The Respondent did not claim confidentiality of any details/ information furnished by him, in terms of Rule 130 of the CGST Rules, 2017.

e. The DGAP further stated that though the Respondent had mentioned that he had passed on the benefit of ITC to the home-buyers, he failed to provide any documentary evidence of such discounts offered to the individual home-buyers except the allotment letter dated 26.09.2018 issued to the Applicant No. 1, wherein it was mentioned that all GST liability would be borne by the Respondent as discount and the Applicant No. 1 would have to pay only the basic consideration of Rs. 40,96,800/-.

f. The DGAP further observed that prior to 01.07.2017, i.e., before GST was introduced, the Respondent was eligible to avail CENVAT credit of Service Tax paid on the input services. However, CENVAT credit of Central Excise Duty paid on the inputs was not admissible as per the CENVAT Credit Rules, 2004, which were in force at the material time. The Respondent had submitted that he was neither availing any ITC of VAT, nor was he charging VAT from his customers, as would be evident from the demand letters. However, he was discharging his output VAT liability on deemed 20% value addition to the

purchase value of the inputs. Hence, there was no direct relation between the turnover reported in the Respondent's VAT returns for the period April, 2016 to June, 2017 and the actual consideration received from the home buyers. Therefore, the ITC of VAT and the VAT turnover had not been considered for computation of the ratio of ITC to the turnover for the pre-GST period. Further, post-GST, the Respondent could avail ITC of GST paid on all the inputs and the input services. From the information submitted by the Respondent for the period April, 2016 to December, 2018, the DGAP has furnished the details of the ITC availed by him, his turnovers from the present project, the ratio of ITCs to turnovers, during the pre-GST (April, 2016 to June, 2017) and post-GST (July, 2017 to December, 2018) in the table given below:-

Table 'A' (Amount in Rs.)

S. No	Particulars	April, 2016 to March, 2017	April, 2017 to June, 2017	Total (Pre-GST)	Total (Post-GST)
1	2	3	4	(5)=(3)+(4)	(6)
1	CENVAT Credit of Service Tax Paid on Input Services (A)	22,102,675	7,487,735	29,590,410	-
2	Credit of VAT Paid on Inputs (B)	-	-	-	-
4	Total CENVAT/VAT/ Credit Availed (C)= (A)+(B)	22,102,675	7,487,735	29,590,410	
5	Input Tax Credit of GST Availed (D)	-	-	-	142,732,568
6	Total Turnover as per Home Buyers List (Flats sold upto 31.12.2018) (E)			802,322,679	893,185,597
7	Total Saleable Area (in sq. ft.) (F)			1,473,354	1,473,354
8	Area Sold relevant to Turnover (G)			401,307	877,525
9	ITC relevant to area sold (H)= (C) or (D)*G/F			8,059,732	85,011,068
10	Ratio of CENVAT/ Input Tax Credit to Turnover (I)= (H/E*100)			1.00%	9.52%

- g. The DGAP thus stated that from the above table, it was clear that the ITC as a percentage of the total turnover that was available to the Respondent during the pre-GST period (April, 2016 to June, 2017) was 1.00% and during the post-GST period (July, 2017 to December, 2018), it was 9.52% which indicated that post-GST, the Respondent had apparently benefited from additional ITC to the tune of 8.52% [9.52% (-) 1.00%] of the turnover.
- h. The DGAP also observed that the Central Government, on the recommendation of the GST Council, had levied 18% GST on construction service (after one third abatement towards value of land, effective GST rate was 12% on the gross value), vide Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017. Accordingly, the DGAP had examined the profiteering by comparing the applicable tax rate and ITC available to the Respondent for the pre-GST period (April, 2016 to June, 2017) when Service Tax @ 4.5% and VAT on deemed 20% value addition was payable with the post-GST period (July, 2017 to December, 2018) when the effective GST rate was 12% on the gross value and accordingly, on the basis of the figures contained in Table-'A' above, the comparative figures of the ratios of ITCs availed/available to the turnover in the pre-GST and post-GST periods as well as the turnovers and the recalibrated base price as well as the excess collection

(Profiteering) during the post-GST period, was tabulated in Table-'B' below:-

Table 'B'

(Amount in ₹)

S. No.	Particulars		Pre-GST	Post- GST
1	Period	A	April, 2016 to June, 2017	July, 2017 to Dec. 2018
2	Output tax rate (%)	B	4.50%	12.00%
3	Ratio of CENVAT/ Input Tax Credit to Turnover as per Table - A above (%)	C	1.00%	9.52%
4	Increase in input tax credit availed post-GST (%)	D	-	8.52%
5	<u>Analysis of Increase in input tax credit:</u>			
6	Total Base Demand raised during July, 2017 to December, 2018	E		893,185,597
7	GST @12%	F= E*12%		107,182,272
8	Total demand	G=E+F		1,000,367,869
9	Recalibrated Base Price	H=E*(1-D) or 91.48% of E		817,086,184
10	GST @12%	I=H*12%		98,050,342
11	Commensurate demand price	J=H + I		915,136,526
12	Excess Collection of Demand or Profiteered Amount	K=G - J		85,231,342

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- i. Thus, from the Table-'B' above, it was clear that the additional ITC of 8.52% of the turnover should have resulted in commensurate reduction in the base price as well as cum-tax price. Therefore, in terms of Section 171 of the CGST Act, 2017, the benefit of the additional ITC should have been passed on by the Respondent to the recipients and thus, by not reducing the pre-GST base price by 8.52% on account of additional benefit of ITC and charging GST @12% on the pre-

GST base price, the Respondent had contravened the provisions of Section 171 of the of the CGST Act, 2017.

- j. On the basis of the aforesaid CENVAT/input tax credit availability in the pre-GST and post-GST periods and the demands raised by the Respondent on the Applicant No. 1 and other home buyers on which GST liability @ 12% was discharged by the Respondent during the period 01.07.2017 to 31.12.2018, the amount of benefit of ITC not passed on to the recipients i.e. the profiteered amount came out to Rs. 8,52,31,342/- which included GST @ 12% on the base profiteered amount of Rs. 7,60,99,413/-. This amount was inclusive of Rs. 2,73,653/- (including GST on the base profiteered amount of Rs. 2,44,333/-) which was the profiteered amounts in respect of the Applicant No. 1. The DGAP has further clarified that the Respondent had supplied construction services in the State of Uttar Pradesh only. The DGAP further stated that the profiteered amount was with respect to 739 home buyers. Whereas the Respondent had booked 778 units till 31.12.2018, 39 buyers had not paid any consideration during the post-GST period from 01.07.2017 to 31.12.2018 (period covered by the investigation). Therefore, if the ITC in respect of these 39 units was considered for calculation of profiteering in respect of 739 units where payments had been received in the post-GST period, the ITC as a percentage of turnover would be distorted and erroneous.

Therefore, the benefit of ITC in respect of these 39 units should be calculated when the consideration was received from such units by taking into account the proportionate ITC in respect of such units.

- k. The DGAP also clarified that since the present investigation covered the period from 01.07.2017 to 31.12.2018, thus, profiteering, if any, for the period post December, 2018, had not been examined as the exact quantum of ITC that would be available to the Respondent in future could not be determined at the present stage, when the construction of the project was yet to be completed.

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3. The above Report of the DGAP was considered by this Authority in its sitting and it was decided to accord an opportunity of hearing to Respondent and the Applicants. Notice was also issued to Respondent directing him to explain why the Report dated 01.07.2019 furnished by the DGAP should not be accepted and his liability for violation of the provisions of Section 171 of the CGST Act, 2017 should not be fixed. The Respondent and the Applicant No. 1 appeared for the hearing and filed their written submissions against the report of the DGAP.

4. This Authority, after carefully considering the Reports filed by the DGAP, the submissions of the above Applicant and the Respondent and other material placed on record had observed certain

discrepancies in the DGAP's Report dated 01.07.2019 and accordingly ordered reinvestigation in the matter in terms of Rule 133(4) of CGST Rules, 2017 vide its I.O. No. 06/2020 dated 03.01.2020 mentioned in paragraph 1 above.

5. As per the directions of this Authority passed vide I.O. No. 06/2020 dated 03.01.2020 under Rule 133 (4), the DGAP furnished his Report dated 30.12.2020 in accordance with Rule 129 (6) of the CGST Rules, 2017, stating therein, as under:-

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a. On receipt of the aforesaid I.O. from this Authority on 07.01.2020, the Respondent was issued letter dated 26.08.2020 for submitting the details/documents in accordance with the issues raised by Authority vide the above I.O. Further, the information/documents submitted by the Respondent were re-examined and cross-verified with the Report dated 01.07.2019 submitted by DGAP to this Authority.

b. Period covered by the current investigation was from 01.07.2017 to 31.12.2018.

c. Time limit to complete the investigation was upto 06.07.2020. However, in terms of Notification 35/2020-Central Tax dated 03.04.2020 which was further amended vide Notification

55/2020-Central Tax dated 27.06.2020 , 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.

d. In response to the DGAP letter dated 26.08.2020 the Respondent submitted his reply vide letters/e-mails dated 07.10.2020 15.10.2020, 26.10.2020, 03.11.2020 , 04.11.2020, 09.11.2020, 18.11.2020, 19.11.2020, 20.11.2020, 21.11.2020, 24.11.2020, 01.12.2020, 07.12.2020 and 28.12.2020. The reply of the Respondent submitted during the re-investigation was reproduced below by the DGAP:-

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- i. That the allotment letters in respect of the bookings made in the post GST regime had clearly mentioned that the applicable GST @12% would be borne by the Respondent as a GST discount to the customers and the same could be verified from the demand notes issued to the buyers. Therefore, the Respondent had passed on the ITC benefit of 12% to the buyers by not collecting the GST from them.
- ii. The Respondent also stated that he had given benefit of ITC of 7.5.% to the buyers who had booked flats in the pre GST regime and only 4.5 % GST was collected from them.

- iii. The Respondent informed that he had got the Completion Certificate for three towers on 19.06.2018 and he had reversed the GST ITC of Rs.39,42,012/- for an unsold inventory and the reversal was reflected in the GSTR Returns for the month of June, 2019 and July, 2019.
- iv. The Respondent also submitted that in the earlier report the DGAP had calculated profiteering on the units which were booked after getting Completion Certificate but at the same time the turnover of the respective units was not considered. In view of facts stated, the Respondent requested to re-calculate the profiteering. N
- v. The Respondent submitted that the total saleable area of the project "Himalaya Pride" was 14,87,766 Sq. ft., in which there were 1208 units, out of which 766 units were booked as on 31.12.2018.
- vi. The Respondent also submitted that the turnover reported in the home buyers list submitted during the earlier investigation for the period 01.04.2016 to 30.06.2017 was Rs. 40,44,91,168/- and for the period 01.07.2017 to 31.12.2018 was Rs. 91,99,49,382/-, however during the present investigation the books of accounts of the Respondent had got audited and all reconciliation had been made, therefore the Respondent submitted the revised list of home-buyers in which the

turnover reported for the period 01.04.2016 to 30.06.2017 was Rs. 41,87,42,269/- and for the period 01.07.2017 to 31.12.2018 was Rs. 93,92,50,976/-.

- vii. The Respondent also stated that in the report dated 01.07.2019 submitted by the DGAP, the turnover as per home buyers list reported in the Table-A as Rs. 80,23,22,679/- in the pre GST period and Rs. 89,31,85,597/- in the post GST period was not in accordance with the home buyers list submitted by DGAP through annexure 17 along with the report. Thus, in view of facts, the he requested to re-check the calculations of profiteering.




e. Vide the aforementioned letters/e-mails; the Respondent submitted the following documents/information:

- i. List of home buyers for the project "Himalaya Pride" from 01.04.2016 to 31.12.2018.
- ii. Confirmation/undertaking from the buyers to whom the benefit of ITC was already passed on by the Respondent.
- iii. Allotment letters and demand notes in respect of all the buyers including the Applicant.
- iv. 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 December, 2018 for the project "Himalaya Pride".

- v. Copy of O.C. dated 19.06.2018.
 - vi. CENVAT/Input Tax Credit Register for the period 01.04.2016 to 30.06.2017 and 01.07.2017 to 31.12.2018.
 - vii. Status of the project "Himalaya Pride" in terms of sold and unsold units as on 31.12.2018.
- f. As per the directions of I.O, the DGAP initiated re-investigation of the case. Accordingly, during the re-investigation the Respondent was asked to submit the information required for investigation. Hence the case had been re-investigated again on the basis of fresh data submitted by the Respondent. The main issues to be looked into 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 Central Goods and Services Tax Act, 2017.
 - III. Investigate the points raised in I.O.

g. The DGAP has further stated that another relevant point in this regard was para 5 of Schedule-III of the Central Goods and Services Tax Act, 2017 (Activities or Transactions which shall be treated neither as a supply of goods nor a supply of services) 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 its 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 Central Goods and Services Tax 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”.

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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.

- h. The Respondent's concern to re-visit the calculation of profiteering made during the earlier investigation had been examined by the DGAP and all the submissions of the Respondent in relation to the computations of profiteering had been considered and verified while arriving at profiteering in the present investigation.

- i. The contention of the Respondent was that he had given benefit of 12% GST to the buyers who had booked flats in the post GST period and the applicable GST was borne by the Respondent and same could be verified from the allotment letters and demand notes.
- j. As per the home-buyers list submitted by the Respondent the DGAP observed that 189 numbers of buyers (Pre O.C.) had purchased the flats from the Respondent in the post GST period till 31.12.2018. As such, all the allotment letters and demand notes submitted by the Respondent were required to be scrutinized. Scrutiny of these allotment letters and demand notes, in respect of 189 numbers of buyers revealed that these documents clearly mentioned that the GST would be borne by the builder and the same was not collected from the buyers. The demand notes of the said buyers clearly showed the deduction of 12% GST as ITC benefit from the demands raised from the buyers.
- k. Therefore, it was observed that the Respondent's contention that GST had not been charged from the buyers in the post GST period, was correct in respect of 189 numbers of buyers whose allotment letters and demand notes were submitted by the Respondent and in which it was clearly indicated.

Accordingly, while computing the profiteering amount, the turnover in respect of those 189 buyers who had booked flats in the post GST period and whose allotment letters and demand notes clearly mentioned that the GST would be borne by the Respondent and not charged to the buyers, was excluded. Further, in order to verify the claim of the Respondent that the benefit of ITC had already been passed on to such buyers by waiving entire GST of 12%, e-mails were sent to the 75 buyers. Out of these, 23 buyers had replied and confirmed that whole GST was borne by the Respondent in which the benefit of ITC was included, which was about 12% in respect of the 189 buyers to whom the Respondent passed on the ITC benefit during the booking of flats in the post GST period. The copies of e-mail confirmations were enclosed. 

- I. It has also been reported by the DGAP that as regards the allegation of profiteering, it was observed 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 (CENVAT credit of Central Excise duty was not available) in respect of the flats for the project "Himalaya Pride" sold by them. The Respondent was not eligible to avail ITC of VAT paid on the inputs, as he was not collecting the VAT from the customers and discharging his output tax liability on deemed 10% value addition on purchase value in cash and

there was no direct relation of turnover reported in VAT returns with the amount collected from the home buyers. 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 from April, 2016 to 31.12.2018, the details of the ITCs availed by them, his turnover from the project "Himalaya Pride" the ratios of ITC to turnovers, during the pre-GST (April, 2016 to June, 2017) and post-GST (July, 2017 to 31.12.2018) periods, have been furnished by the DGAP in Table-C below:-

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Table-C **(Amount in Rs.)**

Sr.No	Particulars	Total (Pre-GST) April, 2016 to June, 2017	Turnover (July, 2017 to December, 2018)
1	CENVAT of Service Tax Paid on Input Services used for flats(A)	2,95,90,410	
2	Input tax credit of GST Availed (B)		14,27,32,568
3	Total CENVAT/Input Tax Credit Available (C)	2,95,90,410	14,27,32,568
4	Turnover for Flats as per Home Buyers List (D)	41,87,42,269	93,92,50,976
5	Total Saleable Area (in SQF) (E)	14,87,766	14,87,766
6	Total Sold Area (in SQF) relevant to turnover (F)	4,07,917	8,13,150
7	Relevant ITC [(G)= (C)*(F)/(E)]	81,13,125	7,80,11,588
Ratio of ITC Post-GST [(H)=(G)/(D)]		1.94%	8.31%

m. From the above Table-'C', it was clear 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 1.94 % and during the post-GST period (July, 2017

to 31.12.2018), it was 8.31% in the project "Himalaya Pride". This clearly confirmed that post-GST, the Respondent had benefited from additional ITC to the tune of 6.37% [8.31% (-) 1.94%] of the turnover.

- n. It was observed that the Central Government, on the recommendation of the GST Council, had levied 18% GST (effective rate was 12% in view of 1/3rd abatement for land value) on construction service, vide Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017. The effective GST rate was 12% for flats. Accordingly, on the basis of the figures contained in table- 'A' above, the comparative figures of the ratios of ITCs availed/available to the turnover in the pre-GST and post-GST periods as well as the turnover, the recalibrated base price and the excess realization (profiteering) during the post-GST period, was tabulated by the DGAP in Table-D below:-

Table-D (Amount in Rs.)

Sr. No.	Particulars		
1	Period	A	July, 2017 to December, 2018
2	Output GST rate (%)	B	12
3	Ratio of CENVAT credit/ ITC to Total Turnover as per table - 'B' above (%)	C	8.31%/1.94%
4	Increase in ITC availed post-GST (%)	D= 8.31% less 1.94%	6.37%
5	<u>Analysis of Increase in input tax credit:</u>		
6	Base Price raised during July, 2017 to December, 2018 (Rs.)#	E	93,92,50,976

7	Less: Base Price raised during July,2017 to December, 2018 (Flats sold after 01.07.2017 where GST was borne by the Respondent)	F	62,14,00,839
8	Base Price raised during July, 2017 to December, 2018 (Rs.) (Flats sold upto 30.06.2017)	G=E-F	31,78,50,137
9	GST raised over Base Price (Rs.)	H= G*B	3,81,42,016
10	Total Demand raised	I=G+H	35,59,92,153
11	Recalibrated Base Price	J= G*(1-D) or 93.63% of G	29,76,03,083
12	GST @12%	K = J* B	3,57,12,370
13	Commensurate demand price	L = J + K	33,33,15,453
14	Excess Collection of Demand or Profiteering Amount	M= I-L	2,26,76,700

#Base price raised during the period 01.07.2017 to 31.12.2018 was net of cancelled units as well as post OC sales turnover.

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- o. The DGAP has further reported that as per Table- 'D' above, it was clear that the additional ITC of 6.37% of the turnover should had resulted in the commensurate reduction in the base price as well as cum-tax price. Therefore, in terms of Section 171 of the CGST Act, 2017, the benefit of such additional ITC was required to be passed on to the recipients. It was also evident from the above calculation explained in Table-C and D, on the basis of the aforesaid CENVAT/input tax credit availability pre and post-GST and the details of the amount collected by the Respondent in respect of the flats sold by the Respondent during the period

01.07.2017 to 31.12.2018, the benefit of ITC that needed to be passed on by the Respondent to the buyers of flats comes to Rs. **2,26,76,700/-** which included 12% GST on the base amount of Rs. 2,02,47,054/-. The flat Homebuyer and unit no. wise break-up of this amount was given in **Annexure-21** of the report.

- p. The DGAP has submitted that as regards the verification of ITC benefit claimed to had been passed on to his homebuyers who booked the flats in the pre-GST period, by the Respondent, it was observed that the Respondent had provided the details of benefit of ITC passed on to individual homebuyers. This list was matched with the soft copies of demand notes (issued to homebuyers) submitted by the Respondent. On verification of soft copies of demand notes (issued to homebuyers), it appeared that out of 529 buyers (Pre GST bookings), the Respondent had not given any GST ITC benefit to 51 buyers as in respect of 29 buyers, no demand was raised in the post GST period i.e. till 31.12.2018 and for the remaining 22 buyers the Respondent had not given any ITC benefit even though the Respondent had raised demand and received payments from them in the post GST period. Therefore, it was a matter of fact that the Respondent had passed on the ITC benefit of Rs 2,26,26,126/- to 478 (529-(22+29) homebuyers in the pre GST period. However, in

order to cross check the claim of the Respondent, e-mails were sent to 300 home buyers picked up randomly. Out of these 51 buyers apart from the Applicants had confirmed the receipt of ITC benefit given by the Respondent which was about 11% of the homebuyers list (pre GST bookings) submitted by the Respondent. The details of confirmation of the receipt of payment received through e-mails were enclosed. A summary of benefit of ITC required to be passed on and the ITC benefit claimed to have been passed on to the Applicant No. 1 and other home buyers, has been furnished by the DGAP in Table-'E' below:-

N

Table-'E' (Amount in Rs.)

Sr. No.	Category of Customers	No. of Units	Area (in Sqf)	Amount Received Post GST	Profiteering Amt. as per Annex-25	Benefit passed on by the Respondent	Difference	Remark
A	B	C	D	E	F	G	H=F-G	I
1.	Other Buyers	354	410519	245390697	17507154	19242584	-1735430	Excess Benefit Passed on as per Annex-21
2.	Other Buyers	124	138507	61312746	4374297	3383542	9,90,755	Further benefit required to be passed on as per Annex-21
3.	Other Buyers	189	241684	621400839	-	-	-	Flats sold after 01.07.2017 where the benefit of 12 % or GST borne by the Respondent
4.	Other Buyers	22	22440	1,11,46,694	7,95,249	0	7,95,249	No Benefit passed on. Benefit required to be passed on as per Annex-21
5.	Other Buyer	29	30541	-	-	-	-	No consideration received in post GST period
6.	Other buyers.	48	60904	-	-	-	-	Post O.C. sale as on 31.12.2018
7.	Other buyers	442	583171	-	-	-	-	Unsold Flats as on 31.12.2018
Total		1208	14,87,766	93,92,50,976	2,26,76,700	2,26,26,126		

q. It has also been mentioned by the DGAP that the Respondent had booked 766 flats till 31.12.2018 including 48 units of Post O.C. sales. Thus 718 (766-48) units were sold before O.C. Out of these 718, 189 buyers (Sr No. 3 of Table-E) were excluded while computing profiteering amount as the benefit of ITC was passed on to these buyers by way of waiving entire GST (12%) to these 189 buyers as per his allotment letters and demand notes. Since no GST had been charged from the 189 buyers, it implied that the Respondent had passed on the entire GST (12%) to them whereas as per Table-'A' above, the Respondent was required to pass on only 6.37% to them. Hence, these 189 buyers were out of the purview of computation of profiteering. In respect of 29 buyers (Sr No. 5 of Table- E) no consideration was received during the period of investigation. Hence, the said 29 buyers had also been kept out of the computation of profiteering. The details were given in Annex-21. From the above Table "E", it was also observed that the benefit claimed to have been passed on by the Respondent was less than what he ought to have passed on in case of 124 buyers (Sr. No.2 of Table-E), by an amount of Rs. 9,90,755/- and the benefit claimed to have been passed on by the Respondent was slightly higher than the commensurate benefit, in respect of 354 Home buyers (Sr. 1 of Table-E) by an amount of Rs.-17,35,430/-. In case of 22 buyers (Sr no. 4 of Table-E) the Respondent had to pass on Rs. 7,95,249/- as

in respect of these 22 buyers no benefit had been passed on by the Respondent. Therefore, the Respondent had to pass on the additional amount of Rs. 17,86,004/- (9,90,755+,795,249) to the 146 buyers (124+22).

r. The DGAP has further stated that as per the directions of this Authority given vide I.O. No 06/2020 dated 03.01.2020, the DGAP did re-investigation of the case on the basis of data submitted by the Respondent. The main issues to be examined were:

I. Whether the Respondent's claim of passing on of Rs. 9,45,78,855/- as benefit of GST ITC to his homebuyers/customers by way of reduction in GST rate was correct? N

Reply: - The Respondent submitted that during the earlier investigation, he claimed that ITC benefit of Rs. 9,45,78,855/- was already passed on to the buyers, however the same was derived on when Rs. 2,67,63,785/- received or due from homebuyers but not able to allocate it unit wise while submitting the data with the DGAP. Now, the books of accounts had been audited by the auditor of the company and all the entries related to F.Y 2018-19 had been corrected. Thus, after incorporating the effect of all these entries, in the present investigation the Respondent submitted that he had passed on the ITC

benefit of Rs. 9,71,44,586/- through demand notes and the same was shown in the homebuyers list. Further, the Respondent also submitted the acknowledgment from the buyers on sample basis to support the claim that the ITC benefit was already passed on.

The claim of the Respondent that he had already passed on the ITC benefit of Rs. 9,71,44,586/- had been verified from the home buyers list as well as the demand notes submitted by the Respondent and found to be correct. It was to submit that the Respondent had passed on the ITC benefit of Rs. 2,26,26,126/- to the buyers who had booked the flats in the pre-GST period and Rs. 7,45,18,460/- to the buyers who had booked flats in the post GST period by not collecting the GST from them. Further, the claim of the Respondent was also confirmed from the buyers on sample basis.

- II. Whether the Respondent's claim that for the customers who had made the booking prior to implementation of GST, i.e. 01.07.2017, he had charged only 4.5% GST (i.e. equal to the rate of erstwhile Service Tax) from them and borne the remaining 7.5% GST himself and he had given 100% reduction in GST rate for new booking of the flats was correct?

Reply:- Based on the Respondent submission, it was observed that out of 529 buyers who had booked flats

prior to implementation of GST, the Respondent had passed on the ITC benefit of Rs. 2,26,26,126/- to 478 buyers and in case of 22 buyers no benefit had been passed on by the Respondent. Further, in respect of 29 buyers, no consideration was received in the post GST period till 31.12.2018. From the above Table "E", it was also observed that the benefit claimed to have been passed on by the Respondent was less than what he ought to have passed on in case of 124 buyers (Sr. No.2 of Table-E), by an amount of Rs. 9,90,755/- and the benefit claimed to have been passed on by the Respondent was slightly higher than the commensurate benefit, in respect of 354 Home buyers (Sr. 1 of Table-E) by an amount of Rs. (-17,35,430/-). Therefore, it appeared that the claim made by the Respondent that he had passed on GST ITC benefit of 7.5% to all the buyers who had booked flats in the pre GST period was not fully correct, however, it was a matter of fact that the Respondent in total had passed on ITC benefit of Rs. 2,26,26,126/- in respect of 478 buyers. Further, in respect of the buyers, who had booked flats in the post GST period, it was observed that the claim of the Respondent that he had given 100% reduction in GST in terms of ITC benefit had merit and the same was verified from the allotment letters as well as demand notes of post

GST buyers and further it was confirmed by the buyers on e-mails.

- III. Whether the Respondent had passed on the benefit of ITC of GST of Rs 2,94,078/- to the Applicant No. 1?

Reply:-The Respondent submitted that he had signed a legitimate agreement/allotment letter dated 26.09.2018 with the Applicant No. 1 (post GST buyer) for buying a Flat no. C-4/6 in the project "Himalaya Pride". The cost of the flat shown in the allotment letter was Rs. 40,96,800/- plus GST applicable and the applicable GST would be borne by the Respondent, which would be passed on to the Applicant No. 1 as an ITC discount. The Respondent submitted that he had passed on Rs. 3,44,130/- till 31.12.2018 and the same was also reflecting in the demand letter of the Applicant No. 1. 11

The claim of the Respondent that he had passed on ITC benefit of Rs. 3,44,130/- to the Applicant No. 1 as the applicable GST was borne by the Respondent had been verified from the allotment letter and demand note of the Applicant No. 1 and found to be correct. It was the Applicant No. 1 who had claimed before this Authority that the Respondent had passed on Rs. 2,94,078/- to him, which seemed to be based on rough calculations as during the present investigation the Applicant No. 1 gave confirmation on e-mail dated 14.12.2020 that the whole

GST/applicable GST was borne by the Respondent, in which the benefit of ITC was included. In view of facts stated above it was clear that the Respondent had not passed on benefit of Rs. 2,94,078/- to the Applicant No. 1. However as verified from the submissions of the Respondent, the ITC benefit of Rs. 3,44,130/- was passed on to the Applicant till 31.12.2018 instead of Rs. 2,94,078/- and the same was reflected in the demand note of the Applicant No. 1 and confirmed by him.

- IV. Whether the Respondent had given an amount of Rs 3,41,963/- as discount in addition to reduction in GST rate of 7.5% to the Applicant No. 1?

Reply:- Based on the Respondent submission, it was observed that the Applicant No. 1 had booked the flat no. C-4/6 in the post GST period, wherein the Respondent had given ITC benefit @12% GST by not collecting the same from the Applicant No. 1. It was to submit that the Respondent had not given any discount of Rs. 3,41,963/- in addition to reduction in GST rate of 7.5% to the Applicant No. 1. However, the matter of fact was that, the Respondent had given GST ITC benefit of Rs. 3,44,130/- to the Applicant No. 1 till 31.12.2018, by giving 100% reduction in the applicable GST rate.

V. Whether the above amounts claimed to have been passed on by the Respondent were in line with the Provision of Section 171 of the CGST Act, 2017?

Reply:- It had been verified from the documentary evidences submitted by the Respondent that the benefit of ITC claimed to be already passed on by the Respondent was correct and was in line with the provisions of Section 171 of the CGST Act, 2017.

VI. After carefully considering above issues, exact amount of profiteering which was to be passed on by the Respondent to every homebuyer/customers?

Reply:- The Respondent had to pass on the additional amount of Rs. 17,86,004/- (9,90,755+,795,249) to the 146 (124+22) buyers and the same was explained in Table-E above.




s. The DGAP has also submitted that the benefit of additional ITC to the tune of 6.37% of the turnover, has 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 @6.37% of the base price received by the Respondent during the period 01.07.2017 to 31.12.2018, had not been passed on to 146 recipients. On this account, it appeared that the

Respondent had realized an additional amount to the tune of Rs. 2,26,76,700/- (including GST). It also appeared that out of 529 buyers (pre GST bookings), the Respondent had passed on the ITC benefit of Rs 2,26,26,126/- to 478 homebuyers as mentioned in above Table-E, which had been verified from all the demand notes submitted by the Respondent and confirmation received on sample basis from the buyers. Therefore, in view of facts stated above, it was also observed that the Respondent was required to return an additional amount of Rs. 17,86,004/-(including GST) as mentioned at Sr. No. 2 & 4 of the Table-E to the 146 recipients/home buyers. The recipients was identifiable as per the documents provided by the Respondent, giving the names and address along with unit no. allotted to such recipients.

t. The DGAP has also stated that the present investigation was for the period from 01.07.2017 to 31.12.2018. Profiteering, if any, for the period post December, 2018 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.

u. The DGAP has concluded that in view of the aforementioned findings, it appeared that Section 171(1) of the CGST Act,

2017, requiring 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", had been contravened in the present case.

6. The above report of the DGAP dated 30.12.2020 was considered by this Authority in its sitting held on 05.01.2021 and it was decided to allow the Respondent and the Applicant No. 1 to file their consolidated written submissions in respect of the above report of the DGAP by 20.01.2021. Notice was also issued to Respondent directing him to explain why the Report dated 30.12.2020 furnished by the DGAP should not be accepted and his liability for violation of the provisions of Section 171 of the CGST Act, 2017 should not be fixed.
7. The Respondent filed his submissions dated 20.01.2021 vide which he stated that he had made his final submissions before this Authority wherein he had requested to consider the following submissions:-
 - a. Material and Services taken for providing services other than real estate business has? also considered as input on the said material and services for real estate business.
 - b. He has passed on the benefit of ITC more than the total profiteered amount calculated by the DGAP and he has no other liability required to be passed on.

- c. He requested this Authority to pass a suitable order after considering his above request.
8. The Applicant No. 1 filed his submissions vide e-mail dated 10.02.2021 and stated that the Respondent was not offering him possession of his Flat even after receipt of Occupancy Certificate. That the Respondent has not passed on any ITC benefit of Rs. 3,44,130/- to him as has been claimed by the DGAP in its report dated 30.12.2020.
9. Since, the quorum of the Authority of minimum three Members, as provided under Rule 134 was not available till 23.02.2022, the matter was not decided. With the joining of two new Technical Members in February 2022, the quorum of the Authority was restored from 23.2.2022. The Respondent and the Applicant No. 1 were also granted hearing through video conferencing on 29.03.2022. Sh. Himanshu Gautam, Sh. Manoj Singh, Assistant Commissioner and Sh. Balram Sinha appeared on behalf of the Applicant No. 1, the DGAP and the Respondent respectively. During the course of hearing, the Applicant No. 1 has reiterated his submissions made through e-mail dated 10.02.2021. The Respondent has also made his arguments based on his written submissions. Further, the Applicant No. 1 was also directed to file his final consolidated written submissions.

10. The Applicant No. 1 has filed his submissions vide e-mail dated 30.03.2022 vide which he reiterated his earlier submissions filed vide e-mail dated 10.02.2021 and has inter-alia stated that the Respondent should be asked for the transaction details vide which he has passed on the benefit of ITC to the 529 homebuyers/customers.

11. This Authority has carefully considered the Reports furnished by the DGAP, the submissions made by Respondent and the Applicant No. 1 and the other material placed on record. The Authority observed that vide Interim Order No. 6/2020 dated 3.1.2020 which was issued after due deliberations taking into consideration submissions made by the Respondent, including those made during the course of personal hearing, had directed DGAP to reinvestigate the matter on six specific issues. The said Interim Order has not been challenged and as such order has attained finality on methodology adopted by DGAP in the Report dated 01.07.2019. On examining this various submissions, the Authority finds that beside six issues framed by it vide Interim Order No. 6/2020 dated 3.1.2020; the Authority also finds that the following issues need to be addressed:-

- a. Whether there was any violation of the provisions of Section 171 of the CGST Act, 2017 committed by Respondent?
- b. Whether Respondent No. 1 has passed on the commensurate benefit of reduction in the rate of tax to his customers?

12. A perusal of Section 171 of the CGST Act shows that it provides as under:-

(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.


13. The Reports dated 01.07.2019 and 30.12.2020 submitted by the DGAP have been carefully examined by this Authority and it is found that:-

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a. The Applicant No. 1, vide his complaint dated 16.10.2018 had alleged that the Respondent was not passing on the benefit of ITC to him in respect of purchase of Units in the Respondent's project "Himalaya Pride" being executed by him in Greater Noida, UP, by way of commensurate reduction in the prices.

b. The DGAP filed his Report dated 01.07.2019 stating that the Respondent has obtained additional ITC to the extent of 8.52% of the taxable turnover which he had not passed on to his homebuyers/customers and he had thus profiteered an amount of Rs. 8,52,31,342/- in violation of the provisions of Section 171 of the CGST Act, 2017. However, due to the objections raised by the Respondent on the above Report of the DGAP as well as the discrepancies found in the Report, the DGAP was directed to re-investigate the above complaint under Rule 133 (4) of the above Rules vide Internal Order No. 06/2020 dated 03.01.2020.

c. The DGAP has re-investigated the matter as per the directions given and vide his Report dated 30.12.2020 and as per calculations made in Tables 'C', 'D' and 'E' above found that:-

- i. The Respondent has booked a total of 766 units in both the pre GST period and the post GST period uptill 31.12.2018 in his project. 
- ii. Out of the total units booked, 718 were sold before receipt of Occupancy Certificate (OC) and 48 were sold after receipt of OC.

- iii. Out of these 718 homebuyers/customers, 189 homebuyers/customers were excluded from purview of profiteering as the benefit of ITC was passed on to these 189 homebuyers/customers by way of waiving the entire GST @12%.
- iv. The Respondent has booked 529 Units in the pre-GST period. Of such 529 homebuyers/customers, no demands were raised/consideration received from 29 homebuyers/customers.
- v. Accordingly, for the purpose of determination of the ratio of ITC to the turnover, in the post-GST (July, 2017 to December, 2018) period, turnover (without deduction of the GST discounts given to 189 homebuyers/customers) from all such 689 homebuyers/customers on whom demands have been raised during the period covered by this investigation/Order i.e. from 01.07.2017 to 31.12.2018 has been taken in the Table 'C' above. (i.e. 189 homebuyers/customers who have booked their Units on or after 1.07.2017 and 500 homebuyers/customers who have booked their Units before 1.07.2017 on whom demands have been raised

during the period covered by this investigation/Order i.e. from 01.07.2017 to 31.12.2018).

- vi. The ITC as a percentage of the total turnover which was available to the Respondent during the pre-GST period was 1.94% and during the post-GST period this ratio was 8.31%, as per the Table-C mentioned above and therefore, the Respondent has benefited from the additional ITC to the tune of 6.37% (8.31% - 1.94%).
- vii. However, for the purpose of calculation of profiteered amount, the turnover amounting to Rs. 62,14,00,839/-(in respect of these 189 homebuyers/customers who had booked Units in the post-GST regime and whose allotment letters and demand notes clearly mentioned that the Respondent has borne all the GST and not charged from the homebuyers/customers) have been excluded from the Total Turnover amounting to Rs. 93,92,50,976/- raised by the Respondent during July-2017 to December-2018. Hence, the Turnover considered for the calculation of the profiteered amount during the investigation period was Rs. 31,78,50,137/-.

viii. The Demand Note dated 03.11.2020 issued to the Applicant no.1 has been examined and copy of the same is reproduced below. It is seen from the said Demand Note that, the Respondent has reduced the demand made from the homebuyers/customers as under: [Charge Amount (i.e. Instalment Amount) plus CGST plus SGST] minus [deduction on account of ITC] = Receivable amount. Similar such Demand Notes have been submitted on record.

Hence, the benefit of ITC, which the Respondent claims to have passed on by way of bearing the incidence of GST himself, is as per such records passed on by way of, calculating the sum total of the taxable value plus GST @12% ad valorem on the taxable value, and then decreasing the demand from the homebuyers/customers by an amount equal to the GST calculated, so as to pass on the benefit of ITC.

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Copy of Allotment Letter dated 26.09.2018 and Demand Letter dated 03.11.2020 to Shri Rahul Gautam & Mrs. Prabha Singh are as hereunder:

HIMALAYA

Himalaya Real Estate Pvt Ltd

Builders & Promoters

DEMAND LETTER

Dated: 03 Nov 2020

Mr. Rahul Gautam & Mrs. Prabha Singh
Flat No. 103, Tower-C 4, Supertech Eco-Village-II,
Greater Noida West, Gautam Buddha Nagar, U.P.
Customer ID: HP-002372

Himalaya Real Estate Pvt. Ltd.
GH-108, Techzone-IV, Greater Noida (West), U.P.
201306
Email: info@himalayaproperty.in
Web: www.himalayaproperty.in
State: Uttar Pradesh
State Code: UP
GSTIN: 09AACC6225K121
CIN No.: U45400DL2012PTC05800

Subject: Demand against Unit No. C-4/6 admeasuring super area of 1188 Sq. Ft., on Tower C in Himalaya Pride, Plot No-10 B, Techzone-IV, Greater Noida West U.P.

This is with reference to your provisional registration dated 21 Sep 2018, regarding purchase of residential Unit No. C-4/6 admeasuring 1188 Sq. Ft. in Himalaya Pride, Plot No-10 B, Techzone-IV, Greater Noida West U.P. at a cost of Rs. 40,06,800/- (Rupees Forty Lakh Ninety Six Thousand Eight Hundred Only) + service tax/GST as per GOI.

Description	Due Date	Charge Amount	Payable					Total Instalment	Received	Amount Payable
			GST	IGST	ITE					
On Booking	21 Sep 2018	4,05,680	24,341	24,341	48,342			4,05,680	4,05,680	0
Within 60 Days	20 Nov 2018	12,29,040	73,743	73,743	1,47,486			12,29,040	12,29,040	0
Structure	20 Dec 2018	12,29,040	73,743	73,743	1,47,486			12,29,040	12,29,040	0
On Offer of Possession	03 Nov 2019	12,29,040	73,743	73,743	1,47,486			12,29,040	0	12,29,040
Total Receivable Amount		40,96,800	2,43,807	2,43,807	4,91,824			40,96,800	28,67,760	12,29,040
Total Received Amount										₹ 28,67,760
Total Outstanding Amount										₹ 12,29,040
Total Outstanding Amount (in Words)										Rupees Twelve Lakh Twenty Nine Thousand Fourty Only

We request you to kindly settle the due payment delay in payment attracts interest @ 5.5% p.a. for the period of delay. If demanded payment is not received within 15 days then your flat will be treated as cancelled and cancellation charges @15% of Sale Cost of Flat booked as per Terms & Condition Applied For.

- Grace Period is applicable only for the latest instalment. Kindly ignore this letter, if already paid.
- The Above Mentioned Total Received Amount is Subject to Realisation of Cheques/Demand Drafts.
- Cheques/Demand Draft should be in favour of "Himalaya Real Estate Pvt. Ltd." Payable At Bank/MR/Other Bank. Cheques/Demand Drafts should be deposited. Please Contact Us For Transfer of Funds Through NEFT/RTGS.
- Please Mention Applicant's Name, Unit No. & Contact No. On Back Side of The Cheques/Demand Drafts.
- Possession Charge At The Time of PB-Out as applicable.
- Delay Payment Attracts Interest @5.5% p.a. (As Applicable From The Due Date To Till The Date of Actual Payment).
- CGST is Applicable As Per Govt. Norms.
- Timely Payment in The Absence of Registration Invoice.
- For any Clarification, Please Visit Our Office or Mail us at info@himalayaproperty.in And Feel Free To Call us 7840005849 & 7840005849.
- Offer of Agreement to Sub Lease Attached This Letter.
- Any Cheque Bounce Will Be Charged Rs.1000/- Extra And Cost Will Be Added in Payment Due.
- Since This is Computer Generated Document Signature is Not Required.

HIMALAYA
PRIDE

Regd. Office: PDC, Preet Nagar, Ghaziabad (U.P.) 201007
Site Office: "Himalaya Pride" GH-108 & Tech Zone-IV, Greater Noida (West), U.P.
E-mail: info@himalayaproperty.in, hp@hp@gmail.com
Web: www.himalayaproperty.in | Mob: 7840005849/93
GSTIN NO.: 09AACC6225K121, CIN NO.: U45400DL2012PTC05800, TAN NO.: EACCH47258

- ix. For the purpose of calculation of amount profiteered, demands raised from the home buyers who have booked their units post-GST has not been considered. This is because, the benefit of ITC was appropriately passed on by the Respondent, as verified by the DGAP, to such 189 homebuyers/customers by deduction of amounts raised in demand notices. Thus, the profiteered amount came to Rs. 2,26,76,700/- with respect to 500 homebuyers/customers i.e. those who have booked their units prior to 1.07.2017 (excluding those from whom no demand was raised/ consideration received from 1.07.2017 to 31.12.2018).
- x. The Applicant No. 1 has booked his flat in the post-GST period. It has been verified by the DGAP, that benefit on account of additional ITC has been passed on to all 189 homebuyers/customers who have booked their units between the period from 1.07.2017 upto the date of Occupancy Certificate. Hence, the Applicant no.1 belongs to this category of customers. The DGAP in his Report has further verified the above claim of the Respondent and has reported that the Respondent has passed on the benefit of ITC amounting to Rs. 3,44,130/- to the

Applicant No. 1 till 31.12.2018 and the same can also be verified from the demand note issued by the Respondent to the Applicant No. 1. The DGAP vide e-mail dated 13.12.2020 requested the Applicant No. 1 to confirm whether all the applicable GST was borne by the Respondent or not. The Applicant No. 1 vide e-mail dated 14.12.2020 has confirmed that the Respondent has borne all the GST part and the same was not collected from him and hence, the benefit of ITC was included. Hence, the claim of the Applicant No. 1 that the Respondent has not passed on the benefit of ITC to him appears to be incorrect as the Applicant No. 1 has confirmed the receipt of benefit of ITC himself through e-mail dated 14.12.2020.

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14. In view of the above said discussion and observations, the Authority finds no reason to differ from the above-detailed computation of profiteering in the DGAP's Report or the methodology adopted.

15. The Authority finds that, the DGAP has given a categorical report based on its verification that, the benefit of ITC has been passed on by the Respondent to all 189 homebuyers/customers who have booked their units on or after 1.07.2017 by way of giving deduction in the demand note itself as per the example reproduced above. The findings at para 10 and 11 of the

DGAP's Report dated 30.11.2020 are reproduced at paragraphs 5(i), 5(j) and 5(k) above and the DGAP states that it has scrutinized the demand notes and allotment letters issued to these 189 homebuyers/customers by the Respondent.

16.Hence, the Authority determines the profiteered amount for the period from 01.07.2017 to 31.12.2018, in the instant case, as 2,26,76,700/- with respect to the other 500 homebuyers/customers i.e. those who have booked their units prior to 1.07.2017 (excluding those from whom no demand was raised/ consideration received from 1.07.2017 to 31.12.2018) for the Project "Himalaya Pride".

17.The Authority finds that, in order to verify the claim of the Respondent that the benefit of ITC had already been passed on to 500 homebuyers/customers who had booked Units in the pre-GST period, the DGAP has sent e-mails to 300 homebuyers/customers picked up randomly to confirm whether the Respondent has passed on the benefit of ITC to them or not. Out of these 300 homebuyers/customers, only 51 confirmed that they had received the benefit of ITC from the Respondent. Hence, we hold that, with respect to such category of homebuyers/customers i.e. those who have booked their units prior to 01.07.2017 (excluding those from whom no demand was raised/ consideration received from 1.07.2017 to 31.12.2018), the DGAP's verification is inconclusive and it cannot be concluded that all such homebuyers/customers have

got the benefit of ITC that was required to be passed on by the Respondent.

18. In view of the above discussions, the Authority finds that the Respondent has profiteered by an amount of Rs. 2,26,76,700/- during the period of investigation i.e. 01.07.2017 to 31.12.2018. The above amount that has been profiteered by the Respondent from his home buyers 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 line with the provisions of Rule 133 (3) (b) of the GCST Rules 2017.

19. 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 Units commensurate with the benefit of ITC received by him as has been detailed above.

20. The Respondent is also liable to pay interest as applicable on the entire amount profiteered, i.e. Rs. 2,26,76,700/-. Hence the Respondent is directed to also pass on interest @18% to the homebuyers/customers 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.

21. The Authority also order that the profiteered amount of Rs. 2,26,76,700/- along with the interest @ 18%, from the date of receiving such amounts from the homebuyers/customers till the

date of passing on/return of such amount, shall be paid/passed on by the Respondent within a period of 3 months from the date receipt of this order failing which it shall be recovered as per the provisions of the CGST Act, 2017.

22. The complete list of eligible homebuyers/customers has been attached with this Order, with the details of amount of benefit of ITC to be passed along with interest @ 18% as in the **Annexure-1 to this order.**

23. The concerned jurisdictional CGST/SGST Commissioner is directed to ensure compliance of this Order. It may be ensured that the benefit of ITC is passed on to each homebuyer as per Annexure- 1 attached with this Order along with interest @18%, if not paid already. In this regard an advertisement of appropriate size to be visible to the public may also be published in minimum of two local Newspapers/vernacular press in Hindi/English/local language with the details i.e. **Name of builder (Respondent) – M/s Himalaya Real Estate Pvt. Ltd., Project- 'Himalaya Pride', Location- Greater Noida (West), Uttar Pradesh** and amount of profiteering so that the concerned homebuyers/customers can claim the benefit of ITC if not passed on. Homebuyers may also be informed that the detailed NAA Order is available on Authority's website **www.naa.gov.in**. Contact details of

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

24. It is also evident from the above narration of facts that the Respondent has denied benefit of ITC to the homebuyers/customers of the Units being constructed by him in contravention of the provisions of Section 171 (1) of the CGST Act, 2017 and has committed an offence under Section 171 (3A) of the above Act. Section 171 (3A) of the CGST Act, 2017 has been inserted in the CGST Act, 2017 vide Section 112 of the Finance Act, 2019, w.e.f. 01.01.202 and hence, was not in force during the period of investigation i.e. from 01.07.2017 to 31.12.2018, when the Respondent had committed the above violation and hence, the penalty prescribed under Section 171 (3A) cannot be imposed on the Respondent retrospectively.

25. The concerned jurisdictional CGST/SGST Commissioner shall also submit a Report regarding compliance of this Order to this Authority and the DGAP within a period of 4 months from the date of receipt of this order.

26. 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

limitation prescribed under general law of limitation or any other special 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:-

N

"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 of 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.

27. A copy of this order be sent, free of cost to the Applicant No. 1, the DGAP, the Respondent, Commissioners CGST/SGST Uttar Pradesh, the Principal Secretary (Town and Country Planning), Government of Uttar Pradesh as well as Uttar Pradesh RERA for necessary action. File to be consigned on completion.

Annexed: Annexure 1 in Pages 1 to 10.

Sd/-
(Sh. Amand Shah)
Technical Member &
Chairman



Sd/-
(Pramod Kumar Singh)
Technical Member

Sd/-
(Hitesh Shah)
Technical Member

Certified Copy

dlc

(Dinesh Meena)
Secretary, NAA

File No. 22011/NAA/57/Himalaya/2019/PartII

4182-7489
Date:-18.07.2022

Copy To:-

1. M/s Himalaya Real Estate Pvt. Ltd., GH-10B, Techzone-IV, Greater Noida (west), Uttar Pradesh-201306.

2. Shri Rahul Gautam, House No. 1245, Sector-7, Avas Vikas Colony, Sikandara Agra, Uttar Pradesh-282007.
3. Directorate General of Anti-Profitteering, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, New Delhi-110001.
4. Uttar Pradesh RERA, Naveen Bhavan, Rajya Niyojan Sansthan, Kala Kankar House, Old Hyderabad, Lucknow-226007 (E-mail:- contactuprera@up-rera.in).
5. UP RERA Regional Office, H-169, Chitvan State Road, Estate Sector, Block H, Gamma II, Greater Noida, UP-201308.
6. Commissioner of Commercial Taxes, Office Of The Commissioner, Commercial Tax, U.P. Commercial Tax Head Office Vibhuti Khand, Gomti Nagar, Lucknow (U.P) (E-mail:- ctcomhqlu-up@nic.in).
7. Chief Commissioner of CGST, Meerut Zone, Mangal Pandey Nagar, Meerut-250004 (E-mail:- ccu-cexmeerut@nic.in).
8. Guard File.



ANNEXURE-1
LIST OF HOME BUYERS OF THE PROJECT 'HIMALAYA PRIDE'

S. No.	Customer Code	Name of Customer	Unit No.	Final Profitteering
1	HP-001187	Mr. Devraj Singh Chauhan	A-7/15	189553
2	HP-000855	Mr. Naveen Kumar Singh	C-16/5	83935
3	HP-000856	Mr. Shailesh Kumar Singh	C-15/5	85257
4	HP-000978	Mrs. Madhu Bisht	A-11/14	133697
5	HP-001555	Mrs. Shamsheer K Srivastava	B-19/18	153596
6	HP-778	Mr. Abhishek Srivastava	A-2/15	190146
7	HP-001323	Mr. Abhishek Kumar	A-15/10	95423
8	HP-286	Mr. Naresh Nautiyal	A-7/14	62379
9	HP-779	Mr. Manoj Kumar Dwivedi	A-2/14	155582
10	HP-001534	Mrs. Bharati Bhatta	A-6/15	106293
11	HP-001302	Mr. Varun Tayal	B-16/9	51740
12	HP-646	Mr. Satendra Singh Thakur	A-G/11	48567
13	HP-743	Mr. Rajendra Singh Karki	A-10/9	44727
14	HP-002253	Mrs. Neerav Srivastava	A-6/4	42719
15	HP-001479	Mr. Ramendra Singh Rajput	B-18/15	97596
16	HP-763	Mrs. Sakshi Singh	A-14/1	26169
17	HP-447	Mr. M.B.L Khan	B-15/7	23056
18	HP-008	Mr. Dinkar Chaubey	A-2/5	20690
19	HP-001008	Mr. Kaushal Sharma	Shop No-G-7	28245
20	HP-001009	Mr. Rakesh Kumar Sharma	Shop No-G-11	28245
21	HP-001010	Mr. Rajeev Sharma	Shop No-G-9	26597
22	HP-430	Mr. Ashok Bhardwaj	A-5/15	22395
23	HP-001028	Mrs. Sarita Sharma	C-4/5	47555
24	HP-001047	Mr. Pankaj Kumar Sharma	C-3/5	76516
25	HP-066	Mrs. Anshu Agrawal	A-12A/15	111561
26	HP-003	Mr. Rajendra Singh	A-1/13	32469
27	HP-661	Mr. Anil Kumar Srivastava	B-7/5	32239
28	HP-652	Mrs. Preeti Singh	A-4/14	32135
29	HP-365	Mr. Khanglin Kamson	B-2/5	32007
30	HP-001372	Mrs. Rakesh Kumari	A-18/15	88458
31	HP-000894	Mr. Anil Ashish Topno	B-12/3	31275
32	HP-635	Mrs. Ramya Rajkalyan	A-6/14	30813
33	HP-627	Mr. Sanjay Kumar Chauhan	B-11/5	30580
34	HP-334	Dr. Tenzin Nyandak	A-5/14	30452
35	HP-001131	Mr. Shadab Ahmad	C-5/3	40302
36	HP-474	Mr. Omkaran	A-7/9	14968
37	HP-108	Mrs. Rekha Singh	B-1/3	29934
38	HP-133	Dr. Prachis Ashdhir	B-2/3	29675
39	HP-390	Mr. Vikas Kumar	B-9/4	29519
40	HP-294	Mr. Vishal Kumar	A-8/13	29053
41	HP-001151	Mr. Sangh Priya Gautam	C-5/13	357
42	HP-001152	Mr. Prakash Chandra Pandey	C-4/13	75016
43	HP-610	Mr. Sanjay Singh Negi	B-12/17	27141
44	HP-052	Mr. Alok Srivastava	A-8/1	26362
45	HP-001186	Mr. Subhash Chandar	C-10/7	10595
46	HP-217	Mr. Ajay Kansal	A-15/1	26098
47	HP-659	Mr. Nilotpal Mrinal	A-12/1	25128
48	HP-441	Mr. Ankit Garg	B-5/7	24664

49	HP-081	Ms. Aruba Tyagi	A-10/11	24664
50	HP-001575	Mrs. Ruchi Agarwal	B-6/7	24503
51	HP-001273	Mr. Nilesh Kumar Keshri & Mr. Shaliesh Kumar	C-18/5	94927
52	HP-001275	Mrs. Inderjeet Javed	C-16/11	71958
53	HP-792	Mr. Manoj Kumar	A-1/2	12196
54	HP-001299	Mrs. Krishna	C-11/3	95981
55	HP-658	Mrs. Deepa Arya	B-4/5	24348
56	HP-001301	Mr. Nitin Gupta	C-18/8	52798
57	HP-116	Mrs. Vandana Gautam	B-1/7	23980
58	HP-662	Mr. Sandeep Bhatt	A-17/11	23920
59	HP-281	Mr. Prakhar Tyagi	A-3/15	21783
60	HP-626	Mr. Md. Afaq Hussain	B-11/3	23446
61	HP-141	Mr. Ranjan Kumar Gupta	A-3/11	23256
62	HP-425	Mr. Manas Ghosh	A-12/12	23216
63	HP-470	Mrs. Sonia Saini	A-9/12	23216
64	HP-355	Mrs. Pragya Pandit	A-6/11	23187
65	HP-199	Mr. Sunil Kumar Taneja	A-4/2	23176
66	HP-001332	Mr. Narender Singh	C-18/3	113831
67	HP-333	Mr. Sushil Kumar	B-10/7	23136
68	HP-001334	Mr. Jatin Kumar Malik	C-12/1	123581
69	HP-180	Mr. Rakesh Kumar Gupta	B-12/8	23136
70	HP-125	Mrs. Mansi Garg	B-17/7	23056
71	HP-140	Mr. Piyush Kumar	A-8/11	22854
72	HP-143	Mr. Vipin Kumar Sharma	A-10/12	22533
73	HP-144	Mrs. Santosh Kumari	A-14/2	22372
74	HP-121	Mr. Pradeep Kumar Pandey	B-14/8	22316
75	HP-477	Mr. Neeraj Yadav	B-15/8	21930
76	HP-750	Mr. Ravinder Singh Patwal	A-1/7	21778
77	HP-449	Mr. Ashish Ranjan	B-18/8	21608
78	HP-117	Mr. Pradeep Kumar Dwivedi	B-2/15	21379
79	HP-037	Mrs. Reeta Srivastava	B-3/9	21027
80	HP-314	Mr. Sanjay Kumar	A-2/6	20770
81	HP-171	Mr. Sunil Kumar	B-7/13	20703
82	HP-220	Mr. Mudit Agarwal	A-7/7	20703
83	HP-415	Mr. Abdullah	B-3/16	20635
84	HP-738	Mr. Moti Lal Patel	B-12/15	20561
85	HP-074	Mrs. Nidhi Arora	B-1/15	20432
86	HP-001375	Mr. Sandeep Kumar Upadhyay	C-6/5	8172
87	HP-032	Mrs. Sonu Kaushal	A-7/5	20364
88	HP-118	Mrs. Akanksha Verma	B-6/9	20263
89	HP-126	Mr. Naveen Chandra	B-7/10	20094
90	HP-207	Mrs. Roli Garg	B-16/15	60282
91	HP-098	Mr. Narender Bansal	B-7/11	20060
92	HP-035	Mr. Vaibhav Sharma	B-8/10	29938
93	HP-235	Mr. Raj Kumar Pal	A-3/9	19958
94	HP-055	Mr. Amitoj Kumar	A-12A/9	9962
95	HP-001424	Mrs. Ranjana Saxena	C-9/3	98010
96	HP-001428	Mr. Mohit Chaudhary	C-3/9	114150
97	HP-402	Mr. Ashu Sehgal	B-3/12	19823
98	HP-017	Mr. Amitoj Kumar	B-14/9	19789
99	HP-001447	Mrs. Sangeeta	C-15/11	55734

100	HP-001448	Mrs. Anita Singh	C-15/9	70631
101	HP-295	Mr. Rajesh Kumar Shaw	A-3/7	19789
102	HP-170	Mrs. Indu Chandel	A-16/5	19756
103	HP-064	Mr. Bishnu Kumar Agrawal (Huf)	A-11/9	63803
104	HP-187	Mrs. Pragati Jain	A-5/10	19620
105	HP-215	Mr. Bhupendra Singh	A-2/10	19553
106	HP-289	Mr. Palwinder Kumar	A-5/8	19519
107	HP-016	Mr. Surya Kant Jha	B-9/12	19418
108	HP-086	Mr. Bishnu Kumar Agrawal (Huf)	B-12A/13	62988
109	HP-142	Mr. Ashutosh Upadhaya	A-9/7	19384
110	HP-080	Mr. Bishnu Kumar Agrawal (Huf)	B-14/13	62579
111	HP-001474	Mr. Gautam Singh	C-16/9	69365
112	HP-147	Mr. Virender Kumar	A-11/7	19248
113	HP-194	Mr. Sanjay Kumar Tomer	B-4/16	19079
114	HP-175	Mrs. Ranjana Thirani	B-15/12	19012
115	HP-148	Mr. Om Prakash Sharma	B-14/10	18809
116	HP-001192	Mrs. Bhumi Sharma	B-14/15	53065
117	HP-446	Mrs. Rajni Devi	B-4/14	15415
118	HP-071	Mr. Bishnu Kumar Agrawal	A-15/13	93668
119	HP-031	Mr. Amit Kumar	A-9/8	9867
120	HP-332	Mr. Dinesh Singh Sijwali	A-9/5	9894
121	HP-132	Mr. Yashwant Singh Huf	B-7/6	14474
122	HP-151	Mrs. Meenu Saluja	B-12A/15	9945
123	HP-179	Mr. Himanshu Chaudhari	B-14/12	18978
124	HP-189	Mr. Sanjay Aggarwal	A-17/5	9371
125	HP-238	Mr. Kishor Kumar	B-2/12	10182
126	HP-299	Mr. Amit Kumar	A-14/3	7824
127	HP-381	Mr. Subhash Kumar	B-3/13	10960
128	HP-429	Mr. Dharmvir Singh	A-2/3	10622
129	HP-438	Mr. Sachin Kumar	A-16/2	11045
130	HP-492	Mr. Vivek Kumar	B-12A/11	10622
131	HP-039	Mr. Lalit Singh Patni	B-10/15	10148
132	HP-063	Mrs. Anshu Agrawal	A-12A/13	94295
133	HP-001558	Mrs. Geeta Bisht	C-16/14	64210
134	HP-076	Mr. Rakesh Kumar Rastogi	B-5/15	10081
135	HP-001576	Mr. Singhesh Jha	C-14/5	71831
136	HP-110	Mr. Dinesh Kumar	A-1/11	12252
137	HP-001599	Mr. Siddhartha Yadav	B-18/17	107935
138	HP-131	Mr. Anurag Yadav	B-11/18	11246
139	HP-001617	Mr. Avinash Kumar	A-11/12	66564
140	HP-001620	Mr. Vaibhav Verma	B-18/5	127505
141	HP-001639	Mr. Inderjeet Verma	B-19/8	171865
142	HP-001640	Mr. Pradip Kumar	B-16/16	90072
143	HP-001642	Mr. Suraj Prakash Srivastava	B-18/10	85388
144	HP-001643	Mrs. Sulatha Santhosh	A-19/13	124395
145	HP-001646	Mr. Ram Naresh	B-18/3	128419
146	HP-001647	Mr. Atul Yadav	B-17/16	85520
147	HP-001648	Mr. Ravi Kumar	A-18/8	83829
148	HP-001676	Mr. Gaurav Sahu	A-18/3	66281
149	HP-001677	Mr. Pradeep Kumar Tiwari	B-19/9	48697
150	HP-001678	Mrs. Reeta Kumari	B-6/8	71701
151	HP-001684	Mr. Jitendra Kumar Dubey	B-12A/18	63548

152	HP-001700	Mrs. Rashmi Srivastava	A-16/1	68726
153	HP-001701	Mrs. Shalini Srivastava	B-19/13	47729
154	HP-001702	Mr. Samveg Sharma	A-14/8	53508
155	HP-001703	Mrs. Chhavi Singh	B-18/11	49386
156	HP-001710	Mr. Brahmpal Singh	B-12A/8	86409
157	HP-001716	Mr. Ravi Sharma	A-14/15	154981
158	HP-001729	Mr. Anil Kumar Sharma	B-18/12	88110
159	HP-001730	Mr. Aishwat Singh	C-12/13	98455
160	HP-001734	Mr. Pushap Raj Baldya	A-16/16	152000
161	HP-001735	Mrs. Vaishali Sharma	C-17/1	108232
162	HP-001736	Mr. Nishith Mohan Lal	C-17/11	65137
163	HP-001737	Mr. Kamlesh Kr Pandey	B-10/14	115654
164	HP-001739	Mr. Abhishek Pandey	B-10/13	77103
165	HP-001765	Mr. Vidyasagar Mishra	B-15/11	89180
166	HP-001767	Mrs. Pooja Barnwal	A-15/15	154281
167	HP-001783	Mr. Harish Kumar Veen	A-19/4	102735
168	HP-001791	Mrs. Sushama	A-11/15	87915
169	HP-001792	Mrs. Preeti Bhargava	C-16/12	66885
170	HP-001804	Mrs. Shripati Devi	A-4/9	118788
171	HP-001805	Mr. Vibhor Adnani	A-16/12	157642
172	HP-001806	Mrs. Kusum Bhan	B-17/10	88467
173	HP-001807	Mrs. Meena Gupta	Shop No-G-5	120496
174	HP-001809	Mr. Sanjay Kumar	B-17/14	163734
175	HP-001816	Mr. Ashish Singhal	A-10/15	31019
176	HP-001821	Mr. Yogeshwar	B-19/12	159561
177	HP-001872	Mr. Avadhesh Kumar	B-12/10	161845
178	HP-001873	Mr. Ashish Kumar	B-11/12	165347
179	HP-001874	Mrs. Deepika Sharma	Shop No-B-12	48628
180	HP-001878	Mohd Ikbai	C-5/6	194517
181	HP-001907	Mr. Pallav Agarwal	C-5/12	168657
182	HP-230	Mr. Hardam Singh	B-10/9	60890
183	HP-001920	Mr. Bheem Raj	C-14/1	386587
184	HP-001938	Mrs. Shilpi Sharma	A-12/15	298575
185	HP-001970	Mrs. Archana Yadav	C-5/10	194517
186	HP-254	Mrs. Kanta Sikka	A-8/7	8901
187	HP-002209	Mr. Prashant Sharma	A-3/13	274518
188	HP-258	Mr. Ritesh	A-2/11	11708
189	HP-002311	Mr. Prakash Deo Singh	B-16/5	325226
190	HP-320	Mr. Inder Pal Singh	A-9/3	9895
191	HP-327	Mrs. Salima Tyabji	B-3/14	10487
192	HP-343	Mrs. Poonam Goel	A-3/3	8552
193	HP-443	Mr. Sanjeev Kumar Gupta (Huf)	B-9/8	8933
194	HP-493	Mr. Sunil Kumar Ahirwar	B-8/7	11448
195	HP-000849	Mr. Deepak Singh Bisht	A-8/4	107200
196	HP-000857	Mr. Suresh Kumar	A-3/14	16139
197	HP-000893	Mr. Ashutosh Mishra	A-8/10	59394
198	HP-000908	Mr. Sunil Kumar	B-8/1	109082
199	HP-000916	Mr. Jai Prakash Shukla	A-12A/11	72364
200	HP-000920	Mrs. Vandana Sharma	B-7/9	60972
201	HP-000923	Mr. Santosh Kumar Verma	B-6/3	94851
202	HP-000930	Mr. Pramod Sah	A-9/16	109082
203	HP-000943	Mr. Anup Kumar Gogoi	B-8/17	55904

204	HP-000945	Mrs. Papori Choudhury	B-17/9	44689
205	HP-000955	Mr. Rahul Konwar	A-12A/1	55376
206	HP-000960	Mr. Dhaneshwar Prasad Sharma	A-3/1	52866
207	HP-000979	Mr. Dilip Kumar Dutta	B-17/15	44689
208	HP-000990	Mr. Vijay Kumar Pandey	A-6/6	75209
209	HP-000997	Mrs. Gitalee Mohan	B-17/17	55376
210	HP-001001	Mr. Murari Kumar Sinha	A-8/14	90322
211	HP-001027	Mr. Manoj Kumar Sharma	B-5/8	72364
212	HP-001048	Mrs. Bithika Dey	B-7/12	42795
213	HP-001054	Mr. Ashish Srivastava	A-3/6	60999
214	HP-001055	Mrs. Rashmi Dixit	A-7/3	76481
215	HP-001057	Mr. Sanjay Kumar	B-5/18	73027
216	HP-001066	Mr. Prateek Kumar Singh	A-9/9	60441
217	HP-001067	Mr. Suresh Kumar Vats	B-11/13	60323
218	HP-001068	Ms. Nitika Agrawal	A-15/3	58842
219	HP-001083	Mr. Rakesh Kumar Sharma	B-9/3	90405
220	HP-001088	Mr. Vijay Kumar	B-4/18	73570
221	HP-001089	Mr. Hari Krishna Singh	A-8/16	102226
222	HP-001135	Mrs. Kamlesh Raghav	B-9/5	86255
223	HP-001138	Mr. Vijay Kumar	A-4/4	119712
224	HP-001139	Mr. Sandeep Bisht	B-6/5	30321
225	HP-001144	Mrs. Namita Devgon	B-8/12	9671
226	HP-001147	Mr. Sunil Kukreti	B-10/16	9671
227	HP-001157	Mr. Rishabh Trivedi	B-11/17	79563
228	HP-001185	Mr. Chandra Prakash	B-11/11	58719
229	HP-001264	Mrs. Anjana Battu	A-17/12	20463
230	HP-001265	Mrs. Anjana Battu	A-17/14	26382
231	HP-001276	Mr. Suresh Kumar	B-4/4	175506
232	HP-001300	Mr. Manideep Sharma	A-18/9	51334
233	HP-001312	Mr. Ravindra Garia	A-10/16	96100
234	HP-001313	Mr. Rahul Sharma	A-18/13	29129
235	HP-001324	Mr. Chandan Kumar Mishra	A-15/6	19085
236	HP-001325	Mr. Krishna Kumar	A-15/8	19085
237	HP-001326	Mr. Sanjay Kumar	A-18/10	50726
238	HP-001327	Mr. Rajeev Ranjan	A-18/12	60304
239	HP-001329	Mr. Anil Kumar Tripathi	A-17/2	56685
240	HP-001333	Mr. Teekam Singh	B-11/14	58761
241	HP-102	Mrs. Puja Gupta	C-7/7	11838
242	HP-001335	Mrs. Monika Saxena	A-15/12	63922
243	HP-001337	Mrs. Archana Pandey	A-17/8	19170
244	HP-001338	Mr. Umesh Kumar Gulati	B- 19/1	97620
245	HP-001340	Mrs. Bani Chakraborty	A-17/6	18742
246	HP-001341	Mr. Rohit Sharma	A-18/11	82194
247	HP-001346	Mr. Suresh Kumar	A-11/2	65731
248	HP-001347	Mr. Rajender Kumar	B-17/8	61510
249	HP-001353	Mrs. Richa Srivastava	B-15/9	56813
250	HP-001356	Mr. Rakesh Kumar	A-19/15	82188
251	HP-001358	Mr. Birendra Kumar Singh	A-14/12	64525
252	HP-001359	Mr. Varun Kumar	B-15/16	19620
253	HP-001360	Mr. Ashish Kumar	A-19/2	21403
254	HP-001371	Mr. Tarun Saxena	A-16/15	98353
255	HP-001373	Mr. Syed Hasin Asghar Kazmi	A-16/6	18763

256	HP-001374	Mr. Surendra Roy	B-18/18	60304
257	HP-001379	Mr. Ashok Kumar	A-18/2	60304
258	HP-001382	Mr. Akash Maurya	A-17/3	50726
259	HP-001387	Mr. Sanjay Chaudhary	A-8/12	68918
260	HP-001389	Mrs. Sudesh	B-17/13	19276
261	HP-001390	Mr. Dharmendra Singh	B-12A/3	83096
262	HP-001394	Mr. Arjun Singh	B-16/14	70745
263	HP-001397	Mrs. Misha Bhargava	A-16/11	64210
264	HP-001420	Mr. Pradeep Singh	B-14/3	111956
265	HP-001440	Mr. Pawan Sharma	B-4/1	162617
266	HP-001445	Mrs. Deepika Kumari	A-16/8	19413
267	HP-001449	Mr. Hari Om Kashyap	B-18/9	49227
268	HP-001460	Mr. Mukesh Kumar	B-19/7	21307
269	HP-001462	Mr. Abhinay Awasthi	B-17/18	62205
270	HP-001463	Mrs. Sandhya Tripathi	B-16/18	63411
271	HP-001464	Ms. Tanya Negi	A-18/4	50512
272	HP-001465	Mr. Sunder Singh Bisht	B-18/4	76730
273	HP-001468	Mr. Vijay Pant	B-15/13	52755
274	HP-001469	Mr. Pawan Kumar Srivastava	A-19/6	48088
275	HP-001470	Mr. Gaurvendra Singh	A-19/5	48088
276	HP-001472	Mr. Bhupesh Tiwari	B-17/3	28507
277	HP-001480	Mr. Ritesh Ranjan	B-2/8	49434
278	HP-001496	Mr. Vinod Kumar Upadhyaya	A-8/6	77365
279	HP-001504	Mr. Ashok Kumar	B-15/3	27467
280	HP-001506	Mr. Mirtyunjay Kumar	B-15/18	64210
281	HP-001507	Mr. Rahul Sharma	B-9/17	28019
282	HP-001508	Mr. Vijay Malik	B-19/11	49102
283	HP-001511	Mr. Dushyant Kumar	A-14/9	74198
284	HP-001512	Mr. Shiv Kumar	B-18/16	49227
285	HP-001513	Mr. Devendra Kumar Singh	B-19/17	63439
286	HP-001514	Ms. Alankrita Singh Yadav	B-14/18	64210
287	HP-001520	Mr. Anil Kumar Verma	A-19/12	57288
288	HP-001522	Mr. Karanveer Singh	B-14/5	85412
289	HP-001537	Mr. Hitansu Pradhan	A-12A/10	54364
290	HP-001538	Mrs. Archana Sharma	A-12A/4	54364
291	HP-001539	Mr. Vineet Kumar	B-18/13	18407
292	HP-001540	Mr. Dhiraj Choudhary	B-17/11	18745
293	HP-001550	Mr. Ashish Pandey	B-15/4	80262
294	HP-001591	Mrs. Lalita Sharma	B-19/5	81355
295	HP-001601	Mr. Gautam Chaudhary	B-12A/14	18809
296	HP-001910	Mr. Gulshan Chhabra	A-5/16	106925
297	HP-002	Mr. Varun Arora	A-10/7	9631
298	HP-009	Mr. Ranjan Kumar	A-4/8	20155
299	HP-011	Mr. Sunit Kumar	B-2/9	11272
300	HP-020	Mrs. Shikha Saxena	A-1/9	7134
301	HP-040	Mrs. Santosh Rani Aggarwal	A-12/3	10098
302	HP-048	Mrs. Mamta Jakhmola	A-10/8	9844
303	HP-049	Mr. Indira Sharma	B-10/3	15511
304	HP-057	Mrs. Prema Pandey	B-9/7	12497
305	HP-072	Mr. Chetra Pal Singh	A-12A/7	60571
306	HP-078	Mr. Ramen Kumar Pal	A-9/13	14511
307	HP-079	Mr. Puneet Kumar	A-14/7	73045

308	HP-094	Dr. Pradeep Mittal	A-15/4	18741
309	HP-096	Mr. Ashok Kumar Sharma	A-2/8	19553
310	HP-101	Mr. Pradeep Kumar Pal	B-4/8	11628
311	HP-104	Mr. Arun Goyal	A-12/7	20162
312	HP-112	Mrs. Neelam Sharma	B-6/14	20162
313	HP-120	Mr. Sunil Ghai	B-15/15	9641
314	HP-128	Mr. Devender Singh	B-11/7	8543
315	HP-129	Mr. Kunal Kishore Singh	A-10/13	15304
316	HP-130	Mrs. Rekha Anand	B-10/1	84634
317	HP-149	Mr. Sumit Anand	B-7/1	86422
318	HP-152	Mrs. Seema Nagdev	A 2/1	13445
319	HP-153	Mrs. Khushboo Sabharwal	B-10/12	19620
320	HP-157	Mrs. Anu Sehgal	B-1/13	10436
321	HP-161	Mr. Yashdeep Singh Kataria	A-17/9	9675
322	HP-162	Mrs. Bhawana	A-3/12	24573
323	HP-163	Mrs. Seema Khattar	A-4/13	15796
324	HP-168	Mr. Virendra Kumar Aggarwal	B-10/4	13671
325	HP-169	Mr. Gaurav Gupta	A-10/6	9844
326	HP-177	Mr. Harpal Singh	B-9/9	20430
327	HP-186	Mrs. Kalpana Karwa	B-15/10	19147
328	HP-192	Mr. Prem Kumar Arora	A-16/9	36049
329	HP-193	Mrs. Paramjeet Kaur	A-5/5	20601
330	HP-263	Mr. Ajit Kumar	C-7/3	85613
331	HP-208	Mr. Shallender Kumar Choudhary	A-17/7	19350
332	HP-209	Mr. Karan Chopra	B-1/14	10453
333	HP-213	Mr. Amit Gupta	A-9/10	19823
334	HP-218	Mr. Dinesh Chander	A-4/3	10074
335	HP-248	Mrs. Mamta Thapliyal	A-11/3	9692
336	HP-250	Mr. Sankalp	A-12/11	11568
337	HP-260	Mr. Amit Malhotra	B-2/11	10503
338	HP-262	Mrs. Sarla Gupta	B-8/5	15252
339	HP-264	Mrs. Neena Prasannan	A-5/3	9991
340	HP-270	Ms. Pooja Chourasia	B-5/3	8936
341	HP-275	Mr. Jogendra Pal	A-10/4	9675
342	HP-276	Mr. Jay Krishna Jha	A-11/6	19553
343	HP-282	Mr. Pradeep Kumar	A-4/12	11448
344	HP-285	Mrs. Rekha Singh	A-5/6	9742
345	HP-288	Mrs. Perveen Chouhan	A-17/1	13049
346	HP-293	Mr. Gagan Kumar Sharma	A-12A/12	22654
347	HP-296	Mr. Himanshu Tyagi	A-4/15	11313
348	HP-291	Mr. Saurabh Khandelwal	C-2/5	11901
349	HP-298	Mr. Rajeev Kumar Gupta	A-7/10	9878
350	HP-300	Mr. Durga Nandan Prasad	A-12A/5	7722
351	HP-301	Mr. Ritesh Kumar	A-2/7	9929
352	HP-307	Mr. Daya Sagar	B-4/13	10019
353	HP-317	Mr. Ujjwal Arya	A-16/3	7891
354	HP-322	Mr. Ravi Shankar Singh	A-16/10	19147
355	HP-325	Mrs. Salima Tyabji	A-5/1	13842
356	HP-347	Mr. Harish Rawat	A-6/1	8233
357	HP-348	Mrs. Prema	A-12A/16	10858
358	HP-349	Mrs. Neeraj Sharma	A-3/2	12110
359	HP-352	Mr. Himanshu Kukreja	B-16/17	12961

360	HP-357	Mr. Sushil Kumar	A-6/12	23779
361	HP-369	Mr. Babu Ram Sharma	B-15/14	57441
362	HP-373	Mr. Honey Malhotra	B-14/11	49727
363	HP-385	Mr. Vipul Tripathi	A-6/13	14889
364	HP-386	Mr. Dharmendra Singh	A-15/2	11708
365	HP-394	Mr. Sushil Kumar Sharma	B-3/3	11481
366	HP-396	Mrs. Jyoti Sharma	B-3/5	11481
367	HP-412	Mr. Ravindra Kumar Aggarwal	B-3/17	14282
368	HP-414	Mr. Afroz	B-1/16	20906
369	HP-419	Colonel Devendra Singh	A-12A/6	19282
370	HP-433	Mr. Rajneesh Kumar	A-3/8	21751
371	HP-436	Mr. Kumud Ranjan	B-9/10	20939
372	HP-442	Ms. Shobhita Singh	B-10/8	24944
373	HP-463	Mr. Gaurav Maurya	A-17/15	92285
374	HP-468	Mr. Narendra Pratap	B-12/14	19079
375	HP-476	Mr. Mahendra Shukla	A-7/4	9777
376	HP-480	Mr. Neeraj Nayan Saraf	A-7/2	23377
377	HP-551	Mrs. Anuradha Jain	A-11/13	14371
378	HP-594	Mr. Chhiter Mal Sharma	B-3/10	10250
379	HP-612	Mr. Sachin Agrawal	B-1/6	14715
380	HP-613	Mr. Rajeev Kumar	A-8/9	59369
381	HP-621	Mrs. Pushpa Prasad	A-9/2	24684
382	HP-639	Mr. Gaurav Manocha	A-8/15	101903
383	HP-640	Mr. Jitendra Kumar Jha	A-14/11	23920
384	HP-644	Mrs. Bimla Rani Khurana	A-9/15	18955
385	HP-645	Mr. R. Kumar	B-9/1	16573
386	HP-647	Mrs. Kajal Rathore	B-16/7	11920
387	HP-723	Mr. Raghvendra Dwivedi	A-9/11	47278
388	HP-744	Mr. Rajan Singh	B-8/13	22996
389	HP-756	Mr. Prashant Kumar Sinha	A-5/2	46635
390	HP-767	Mr. Bivash Das	B-5/5	93297
391	HP-801	Mr. Brij Mohan Joshi	B-8/6	15855
392	HP-802	Mr. Kapileshwar Kumar Singh	A-2/4	100437
393	HP-813	Mr. Akhilesh Kumar Singh	B-12/7	72774
394	HP-816	Mr. Dipti Ranjan Prusty	A-11/4	50168
395	HP-817	Mr. Ankit Chandra	B-10/5	82671
396	HP-818	Mr. Jayanta Mozumdar	A-11/10	9891
397	HP-407	Mr. Niraj Gupta	C-4/1	20289
398	HP-411	Mrs. Sonal Goyal	C-3/2	19339
399	HP-822	Mr. Mohit Kumar	B-10/17	81332
400	HP-823	Mr. Ankur Roy	A-6/2	72943
401	HP-825	Mr. Vivek Karnatak	A-2/2	60806
402	HP-826	Mr. Barun Kumar Nautiyal	A-1/8	21312
403	HP-830	Mr. Roopendar Singh	B-7/18	83942
404	HP-836	Mr. Shashi Bhushan	A-1/1	84157
405	HP-000981	Mr. Pranab Talukdar	B-12A/7	25423
406	HP-099	Mr. Narendra Kumar Gupta	B-11/15	9760
407	HP-103	Mr. Puneet Gupta	B-9/13	9776
408	HP-123	Mr. Yogesh Bodalkar	B-8/8	11729
409	HP-127	Mr. Pushap Gupta (S/O: Shri. Raj Kumar Gupta)	B-9/15	10216
410	HP-146	Mr. Akshay Bhardwaj	B-12/16	9540

411	HP-155	Mr. Sumit Gupta	B-12/12	9709
412	HP-164	Mrs. Shashi Devi	B-2/7	51360
413	HP-172	Mr. Sanjeev Kumar Pal	B-12/5	14967
414	HP-212	Mr. Rajeev Kalra	A-1/12	11588
415	HP-247	Mrs. Yashoda Rawat	B-5/17	13225
416	HP-269	Mr. Dipak Kumar Gupta	A-4/10	9793
417	HP-278	Mr. Sudhakar Sah	A-7/6	9878
418	HP-448	Mr. Manoj Goyal	C-3/1	19655
419	HP-283	Mr. Rana Pratap Singh	A-12/10	9709
420	HP-287	Mrs. Ranjna Khosla	B-2/14	10385
421	HP-456	Mr. Pranab Kumar Das	C-9/13	103531
422	HP-459	Mr. Niraj Gupta	C-4/2	19972
423	HP-331	Mr. Jay Prakash Arya	A-12/4	9923
424	HP-335	Mr. Devraj Singh	B-4/15	10197
425	HP-350	Mrs. Kamla Rana	A-7/1	8454
426	HP-469	Mrs. Sushila	A-12/8	58253
427	HP-389	Mr. Hardam Singh	B-9/11	60789
428	HP-428	Mrs. Anju Tyagi	A-16/4	9066
429	HP-444	Mr. Varkey T.T	B-1/17	13696
430	HP-478	Mr. Chaman Agrawal	B-1/5	15356
431	HP-553	Mrs. Neelima Rastogi	A-9/1	8861
432	HP-578	Mrs. Alka Dutt	A-6/3	9991
433	HP-001225	Mrs. Shobha Gupta	B-6/15	10419
434	HP-012	Mr. N.B Kargeti	B-4/11	10167
435	HP-019	Mr. Mohd. Kallu	A-6/7	66928
436	HP-029	Mr. Rahul Sah	B-4/9	10167
437	HP-540	Mr. Ashish Kumar	B-8/18	24181
438	HP-033	Mr. Sanjay Anand	B-12/9	19384
439	HP-047	Mr. Anil Negi	A-4/5	19722
440	HP-068	Mrs. Anshu Agrawal	A-16/13	93667
441	HP-083	Mr. Lalit Kumar Tulsyan	A-6/9	10757
442	HP-564	Mr. Rajesh Paul	A-3/10	11772
443	HP-092	Mr. Abhishek Kumar Singh	B-15/17	24776
444	HP-580	Mr. Mohit Sengar	A-14/4	11653
445	HP-590	Mr. Ravi Malhotra	A-19/1	81867
446	HP-111	Mr. Shammi	B-10/11	19587
447	HP-598	Mr. Gaurav Kumar Papnai	A-6/8	18163
448	HP-602	Mr. Surendra Singh Chauhan	A-12/13	28538
449	HP-603	Mr. Sharad Kumar Sant	A-10/1	26397
450	HP-115	Mr. Rama Kant Mathur	A-2/9	21210
451	HP-607	Mr. Akhilendra Kumar	B-9/18	23480
452	HP-608	Mr. Abhay Ram	A-6/10	10069
453	HP-609	Mr. Dinesh Kumar Sharma	C-5/5	26683
454	HP-122	Mr. Rohit Noheria	B-5/13	10250
455	HP-134	Mr. Asheesh Kumar Gautam	B-8/16	19316
456	HP-137	Mrs. Deepika Saxena	B-5/11	9929
457	HP-614	Mr. Dinesh Purohit	C-8/8	50821
458	HP-173	Mr. Kapil Verma	B-6/11	20195
459	HP-174	Mr. Ajay Anand	B-12/11	19384
460	HP-176	Mr. Pawan Singh	A-11/5	10081
461	HP-223	Mr. Upkar Sharma	A-3/5	9438
462	HP-251	Mr. Himanshu Luthra	A-7/11	24342

463	HP-252	Mrs. Kajal Sharma	A-4/6	10074
464	HP-261	Mr. Ashwini Chaudhary	A-5/7	9991
465	HP-273	Mr. Ashok Kumar	B-10/18	11930
466	HP-280	Mr. Man Mohan Kapoor	A-8/8	9760
467	HP-292	Mrs. Priya Singh	A-10/5	9592
468	HP-297	Mr. Rajendra Kumar Agarwal	B-11/8	11467
469	HP-306	Mrs. Pushpa Rawat	A-5/11	24664
470	HP-312	Mr. Soumendra Kumar Pradhan	A-14/6	9810
471	HP-316	Mr. Ujjwal Arya	A-12/9	7959
472	HP-319	Mr. Arvind Kumar	B-14/14	9574
473	HP-330	Mr. Ujjwal Arya	A-12/5	7959
474	HP-360	Mr. Mohit Gupta	A-9/4	10081
475	HP-416	Mr. Ranjeet Kunwar	A-1/5	8169
476	HP-426	Mr. Uday Kumar	B-6/13	10612
477	HP-450	Mr. Management Associates	B-6/16	9810
478	HP-464	Mr. Kunal Jain	A-8/2	8564
479	HP-475	Mrs. Deepa Gupta	B-8/11	19790
480	HP-494	Mr. Dileep Kumar Pateria	B-8/15	9743
481	HP-563	Mr. Pankaj Kumar Bansal	B-3/7	12021
482	HP-021	Mrs. Manju Yadav	A-5/13	14487
483	HP-372	Mrs. Ranjeeta Bansal	A-7/13	15252
484	HP-471	Mrs. Veena Kapoor	A-10/2	11387
485	HP-091	Mr. Rajender Kumar Rajput	B-6/6	28794
486	HP-093	Mr. Surendra Kumar Verma	A-5/9	19620
487	HP-107	Mr. Sunil Kumar Srivastav	B-7/3	31489
488	HP-113	Mr. Ankush Chawla	A-15/11	22814
489	HP-156	Mrs. Priya Payal Shah	A-5/12	23940
490	HP-195	Mr. Vivek Sharma	A-6/5	10233
491	HP-204	Mrs. Vineeta Verma	A-4/11	7051
492	HP-249	Mrs. Ranjana Verma	B-4/7	7051
493	HP-552	Mr. Sanjeet Kumar	B-12/18	11166
494	HP-095	Mr. R. Kannan	B-12A/17	24644
495	HP-138	Mr. Jasbir Singh	B-7/7	11669
496	HP-145	Mr. Praveen Rajoria	B-7/17	25393
497	HP-387	Mr. Vipin Kumar Soni	B-8/3	29623
498	HP-002240	Mr. Abhijeet Kumar	C-7/5	81794
499	HP-001528	Mr. Rajendra Prasad Sharma	C-12/7	9344
500	HP-001529	Mr. Rajendra Prasad Sharma	C-12/5	9345
GRAND TOTAL AMOUNT OF ITC BENEFIT TO BE PASSED ON				2,26,76,700/-

