

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

Case No. : 39/2022  
Date of Institution : 26.02.2021  
Date of Order : 20.07.2022

**In the matter of:**

1. Sh. Gajender Singh, H. No. 1795, Sector-4, Gurgaon, Haryana-122001.
2. Director General of Anti-Profiteering, Central Board of Indirect Taxes & Customs, 2<sup>nd</sup> Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi-110001.

Versus

Applicants

M/s Haamid Real Estate Pvt. Ltd., 232-B, Fourth Floor, Okhla Industrial Estate, Phase-III, Delhi-110020.

**Quorum:-**

Respondent

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

Present:-

1. None for the Applicant No. 1.
2. Sh. Manoj Singh, Assistant Commissioner for the DGAP.
3. Sh. Vishal Gill, Chartered Accountant for the Respondent.

**ORDER**

1. The Present Report dated 26.02.2021 had been received from the Applicant No. 2 i.e. the Director-General of Anti-Profiteering (DGAP) after a detailed investigation under Rule 129 (6) of the Central Goods & Service Tax (CGST) Rules, 2017 (Rules). The brief facts of the present are that the Applicant No. 1 has 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. B-173 purchased by him from the Respondent in the project "The Peaceful Homes" being executed in Gurgaon, on introduction of Goods & Service Tax (GST) w.e.f. 01.07.2017, in terms of Section 171 of the CGST Act, 2017.

2. Vide the above mentioned Report dated 26.02.2021, the DGAP had stated that:-

- a. The aforesaid application was examined by the Standing Committee on Anti-profiteering and upon being prima facie satisfied that the Respondent has not passed on the benefit of ITC, the same was forwarded to the DGAP to conduct a detailed investigation in the matter. Upon receipt of the above reference on

- 06.05.2020, investigation was initiated against the Respondent 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 or not.
- b. A Notice under Rule 129 of the CGST Rules was issued by the DGAP on 02.06.2020, calling upon the Respondent to reply as to whether he admitted that the benefit of ITC had not been passed on to the Applicant 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 supporting documents. Vide the said Notice, opportunity to inspect the non-confidential evidences/information furnished by the Applicant was also provided to the Respondent on 25.06.2020 to 26.06.2020. However, the Respondent did not avail of this opportunity.
- c. The Respondent did not submit all the requisite documents on the due date. Hence, two Summons under Section 70 of the CGST Act, 2017 read with Rule 132 of the Rules, were issued to Sh. Jasbir Singh (Director) to submit all the relevant documents. In compliance to said summons, the Respondent submitted the relevant documents.
- d. The period covered by the current investigation was from 01.07.2017 to 30.04.2020. N
- e. The time limit to complete the investigation was 05.11.2020, however, 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.
- f. In response to the Notice dated 02.06.2020, the Respondent submitted his reply vide letters/e-mails dated 18.01.2020, 01.02.2020, 12.02.2020, 26.06.2020, 27.07.2020, 20.08.2020, 16.09.2020, 12.10.2020, 17.11.2020, and 18.02.2021 vide which he has submitted that:-
- i. The Occupancy Certificate for the project "*The Peaceful Homes*" was received on 29.10.2019 and on account of receipt of Occupancy Certificate the Respondent had reversed ITC amounting to Rs. 4,35,46,174/- in the month of September, 2020 and Rs. 2,15,34,662/- in cash in December, 2020.
  - ii. He had passed on the ITC benefit of Rs 5,15,80,785/- to all the buyers and the same was indicated in the home-buyers list.
- g. That 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.
  - v. Copies of all demand letters issued to the Applicant No. 1.
  - 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 "The Peaceful Homes".
  - vii. Cenvat/Input Tax Credit Register for the FY 2016-17, 2017-18, 2018-19 and for the period April, 2019 to April, 2020.
  - viii. List of home buyers in the project "The Peaceful Homes" along with details of benefit passed on.
  - 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.
  - xii. Copy of Occupancy Certificate.
- h. The Respondent informed that all the documents except related to Applicant No. 1 like ledger, demand note, agreement might be treated as confidential, in terms of Rule 130 of the Rules.
- i. Vide e-mail dated 19.02.2021 an opportunity was given to the Applicant No. 1, to inspect the non-confidential documents/reply furnished by the Respondent on 22.02.2021 and 23.02.2021. The Applicant availed of the opportunity and visited the DGAP on 22.02.2021 and inspected the non-confidential documents.
- j. 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 read 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 remained 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.

- k. Prior to 01.07.2017, i.e., before the GST was introduced, the Respondent was eligible to avail credit of VAT purchases and Service Tax paid on the input services (CENVAT credit of Central Excise Duty was not available) in respect of the flats for the project "The Peaceful Homes" sold by him. Further, post-GST, the Respondent could avail ITC of GST paid on all the inputs and input services. As per the data submitted by the Respondent covering the period April, 2016 to April, 2020, the details of the ITC availed by him, his turnover from the project "The Peaceful Homes" and the ratio of ITC to turnover, during the pre-GST (April, 2016 to June, 2017) and post-GST (July, 2017 to April, 2020) periods, has been furnished by the DGAP 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)	4,10,40,510	-
2	Input Tax Credit of VAT Paid on Purchase of Inputs (B)	56,71,928	-
3	Input Tax Credit of GST Available (C)	-	12,09,22,355
4	Total CENVAT/Input Tax Credit Available (D)= (A +B or C)	4,67,12,438	12,09,22,355
5	Turnover for Flats as per Home Buyers List (E)	60,63,62,183	1,49,20,15,805
6	Total Saleable Area (in SQF) (F)	7,48,800	7,48,800
7	Total Sold Area (in SQF) relevant to turnover (G)	3,21,780	5,01,280
8	Relevant ITC [(H)= (A+B or C )*(G)/(F)]	2,00,73,622	8,09,50,799
Ratio of ITC Post-GST [(I)=(H)/(E)]		3.31%	5.42%

- l. It was clear from the above Table-A 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 3.31% and during the post-GST period (July, 2017 to April, 2020), it was 5.42% for the project "The Peaceful Homes". Hence, it could be concluded that, in post-GST, the Respondent had been benefited from additional ITC to the tune of 2.11% [5.42% (-) 3.31%] of the turnover.
- m. As per the figures contained in Table- 'A' above, the comparative figures of the ratio of ITC availed/available to the turnover in the pre-GST and post-GST periods as well as the turnover, the recalibrated base price and the excess realization (profiteering) during the post-GST period, has been furnished by the DGAP 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 during April,2016 to June,2017- as per table 'A' above (%)	C	3.31%
4	Ratio of ITC to Total Turnover during July,2017 to April,2020 as per table - 'A' above (%)	D	5.42%
5	Increase in ITC availed post-GST (%)	E= 5.42% less 3.31%	2.11%
<b><u>Analysis of Increase in input tax credit:</u></b>			
6	Demand raised and advances received during July, 2017 to April,2020 (Rs.)	F	1,49,20,15,805
7	GST raised over Base Price (Rs.)	G= F*B	17,90,41,897
8	Total Demand raised	H=G+F	1,67,10,57,702
9	Recalibrated Base Price	I= F*(1-E) or 97.89% of F	1,46,05,34,272
10	GST @12%	J = I* B	17,52,64,113
11	Commensurate demand price	K = I+J	1.63,57,98,384
12	<b>Excess Collection of Demand or Profiteering Amount</b>	<b>L= H-K</b>	<b>3,52,59,318</b>

- n. Based on the calculation explained by the DGAP in the Table-B above, it is clear that the benefit of ITC which needed to be passed on by the Respondent to the buyers of flats came to Rs. 3,52,59,318/- which included 12% GST on the base amount of Rs. 3,14,81,533/- during the period 01.07.2017 to 30.04.2020. The homebuyer and unit no. wise break-up of this amount has been furnished by the DGAP in Annex-15 of his Report. This amount was inclusive of profiteered amount of Rs. 48,952/- (including GST) in respect of the Applicant No. 1.
- o. For the purpose of the verification of ITC benefit claimed to has been passed on by the Respondent to his homebuyers, the Respondent had provided the details of benefit of ITC passed on to individual homebuyers separately for all the buyers and claimed that he had passed on ITC benefit of Rs 5,15,80,785/- as indicated in the list of home buyers. The DGAP had cross checked the details given in the home buyers' list with the soft copies of documentary evidences (issued to homebuyers) submitted by the Respondent and it was noted that, 250 units were booked by the Respondent before getting the Occupancy Certificate and the Respondent had passed on the ITC benefit of Rs 5,15,80,785/-.
- p. In order to cross check the claim of the Respondent, the DGAP had sent e-mails to the 150 buyers picked up randomly. Out of which, 15 buyers including the Applicant No. 1 gave confirmations that he had received benefit of ITC as claimed by the Respondent, which was about 6% of the total number of buyers to whom the ITC benefit had been claimed to be passed on by the Respondent. 01 buyer had responded in the negative and no reply had been received from remaining buyers. Since the percentage of confirmation received through e-mail was less than 10 % (just 6 %), the claim of the Respondent that he had passed on the ITC benefit to 237 buyers as indicated in home buyers list was not acceptable. However, since 15 buyers had confirmed over email so far that benefit of ITC was received by them, the claim of the Respondent regarding passing of ITC benefit in his cases was accepted. A summary of benefit of ITC required to be passed on and the ITC benefit passed on to the Applicants and other home buyers, was furnished in table-'C' below:-

Table-C

Sr. No.	Category of Customers	No. of Units	Area (in Sqft)	Demand Raised/Advances received during the period 01.07.2017 to 30.11.2019	Profiteering Amt. as per Annex-26	Benefit claimed to be passed on by the Respondent and/or confirmed by the buyers	Difference	Remark
A	B	C	D	E	F	G	H=F-G	I
1	Other buyers	04	10,100	2,75,01,312	6,49,911	4,58,371	1,91,540	Further benefit to be passed on as per Annex-18

2	Other Buyers including the Applicant	11	20,340	1,99,00,719	4,70,294	5,12,146 (Required to pass on Rs. 4,70,294/-)	-41852	Excess Benefit passed on as per Annex-19
3	Other Buyers (Negative reply)	01	2,475	1,47,36,843	3,48,261	0	3,48,261	List attached as Annex-20
4	Other Buyers	04	8790	0	0	0	0	No consideration received in during the period 01.07.2017 to 30.04.2020
5	Other Buyers	09	17,795	4,29,18,878	10,14,259	0	10,14,259	No benefit passed on. The Respondent was required to passed on the benefit as per Annex-15
6	Other Buyers	221	4,50,570	1,38,69,58,053	3,27,76,593	0	3,27,76,593	Benefit claimed by the Respondent not considered. The Respondent was required to passed on the benefit as per Annex-15
7	Other Buyers	43	89,410	0	0	0	0	Post OC sale
8	Other Buyers	67	1,49,320	0	0	0	0	Unsold Units
Total		360	7,48,800	1,49,20,15,805	3,52,59,318	9,70,517	3,43,30,653	

- q. Out of 360 units, 67 units were unsold as on 30.04.2020 and 43 units were sold after getting Occupancy Certificate. Therefore, profiteering had been calculated in respect of 250 {360-(67+43)} buyers. Out of 250 buyers, no consideration was received during the period 01.07.2017 to 30.04.2020 in respect of 04 buyers. Thus, the profiteered amount was to be passed on to 246 (250-4) buyers including the Applicant No. 1. In respect of 11 buyers who confirmed passing on benefit of ITC over e-mail, the Respondent had actually passed on excess benefit (Row No. 2 of Table-C). Hence the Respondent was still required to pass on benefit to 235(246-11) buyers amounting to Rs. 3,43,30,653/- {35259318-(458371+470294)} including GST.
- r. On the basis of the details of outward supplies of the construction Services submitted by the Respondent, it was observed that the Respondent is providing his services in the State of Haryana only.
- s. In the post-GST period, the benefit of additional ITC to the tune of 2.11% of the turnover was accrued to the Respondent and the same was required to be passed on by the Respondent to his recipients. Hence, the provisions of Section 171 of the CGST Act, 2017 appeared to has been contravened by the Respondent, in as much as the additional benefit of ITC @2.11% 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 all the recipients . On this account, the Respondent had realized an additional amount to the tune of Rs. 3,52,59,318/- (including GST).

- t. The Respondent had claimed that he had passed on the ITC benefit to all buyers. However, since only 15 buyers confirmed through e-mails, the ITC benefit claimed to had been passed on to other buyers had not been accepted. As per table-C above, the Respondent was still required to pass on ITC benefit of Rs. 3,43,30,653/- including GST to 235 buyers.
- u. That the present investigation covers the period from 01.07.2017 to 30.04.2020. 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.
3. The above Report was considered by this Authority and a Notice dated 08.03.2021 was issued to the Respondent to explain why the Report dated 26.02.2021 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 he had filed on 08.04.2021, wherein the Respondent, inter alia, in addition to submissions already mentioned in the Report , had submitted that:-

a. **Benefit of profiteering should be limited to excise portion i.e. CGST on purchase of goods:-**

The credit of taxes paid on inward supply of services and SGST paid on purchase of goods had been considered in calculation of profiteering amount. Prior to introduction of GST the Respondent had availed the benefit of credit of VAT on purchases of goods and service tax paid on input services.

On similar ground, credit of taxes paid on inward supply of Services and SGST paid on purchase of goods should had been allowed to him in the post GST period as well and should not be taken while calculating profiteering amount. Therefore, for the period before and after 01.07.2017, profiteering amount should be limited to Excise Duty part viz. CGST paid on purchase of goods only for which input credit was not available in pre GST regime and the same should be recalculated.

A detailed breakup of ITC availed in GST regime categorized as Goods, works contract service and other input services had been furnished by the Respondent.



b. **Difference in tax rate:-**

In the pre-GST period, Service Tax rate was leviable @15% whereas GST @18% was charged on services. Hence, there was excess 20% increase in tax paid on procurement of services and the same should be excluded from profiteering amount.

c. **Benefit of WCT paid in pre-GST regime should be considered:-**

While calculating the profiteered amount, the DGAP had not considered the benefit of WCT (viz. works contract tax) paid in pre-GST period. However, he was eligible to avail the credit of WCT and the same should have been taken into consideration for calculation of profiteering amount for the period FY 2016-17 & 2017-17 (April-June-17). The Respondent has submitted documents/details for deposit of WCT for the period FY 2016-17 & 2017-17 (April-June-17) with proof of payment after deduction of WCT.

d. **Buyer's confirmation:-**

The DGAP has provided only 7-10 days to the home buyers for confirmation of the receipt of the benefit of ITC resulting in that some buyers could not send confirmation in short span of time. Due to very short period, it was possible that most of the buyers had even not seen the mails and could not revert. Now, post submission of report by DGAP some more customers had responded to the mail and had confirmed that he had received GST Benefit. Mere non receipt of confirmation did not tantamount that the home buyers had not been given the ITC benefit that was clearly shown in his Account statement. N

The DGAP had received denial from only one customer that he had not received ITC benefit. The Respondent informed that said customer had not made payment of dues but in his Account statement the ITC benefit had been clearly shown. Moreover, the Respondent had received cancellation request for that unit and not making the payment.

Further, in respect of sales made during GST Regime, the Respondent had already considered and allowed ITC benefit while finalizing Sale Prices and had issued letters showing the bifurcation of rates charged wherein Rebate/Discount in prices had been shown. Also, post submission of report by DGAP, the Respondent had received direct confirmation from some customers in respect of sale made during GST Regime that he had received GST and the same had been mentioned in the confirmation letters. Therefore, the Respondent has requested to direct DGAP to consider confirmations received after finalisation of DGAP report and profiteering amount should be recalculated accordingly.

4. The above submissions of the Respondent were supplied to the DGAP and Supplementary Report under Rule 133(2A) of the CGST Rules, 2017 was sought on the

above submissions of the Respondent. In response, the DGAP vide his Report dated 11.06.2021 had inter-alia furnished the following clarification:-

- a. While calculating profiteering CENVAT of Service Tax paid on Input Services and ITC of VAT paid on purchase of inputs had been considered for the pre-GST periods. This had been correctly done on the basis of information supplied by the Respondent.
- b. In the instant case, the allegation was that commensurate benefit of ITC was not passed on to the recipients of the service. In terms of Section 171 of the CGST Act, 2017, the Respondent was required to pass on the benefit of additional ITC to the tune of Rs. 3,52,59,318/- commensurately to the buyers as calculated in Report dated 26.02.2021. SGST was also part of GST and had to be included in calculation of profited amount.
- c. It had been deliberated within the Directorate and it was decided that rebate of VAT(WCT) given to a registered person in the State of Haryana was not admissible as credit for the purposes of computing the profiteering. The HVAT Act and Rules, did not provide for WCT as any Tax, nor did it fall within the definition of Input Tax as per Section 2(w) of the HVAT Act. Further even if WCT was qualified as credit within the definition of ITC and was provided for, the same was not reflected as credit in any VAT return of the Respondent. Further, the DGAP was not authorized to check the conditions regarding availability of VAT credit under Section 42(2) of the HVAT Act, which was specifically upon the satisfaction of Assessing Authority, as defined under section 2(e) of the HVAT Act. Accordingly, any credit which was not reflected in VAT Returns could not be considered. As per practice, investigation was based on the documents submitted by the Respondent and the data reflected in the Returns was analyzed in accordance with the relevant provisions.
- d. The investigation Report was required to be submitted by DGAP in a time bound manner and therefore a reasonable time was given for furnishing the requisite information. In order to ascertain the claim of the Respondent that the ITC benefit had been passed to the buyers, emails were sent on 18.02.2021 to 150 buyers selected on random basis. On the date of submission of Report i.e. 26.02.2021, only 6% confirmations were received. Therefore, that entire claim of passing on of ITC benefit by the Respondent was not accepted as less than 10% confirmations had been received through e-mails However, claim in respect of 15 buyers who had confirmed over e-mail that ITC benefit was received by him was accepted.
- e. Any confirmation received by the Respondent after issuance of Report by

DGAP might be considered by this Authority. The DGAP could consider any such claim of benefit only if so directed by the NAA.

5. Copy of the above clarifications dated 11.06.2021 under Rule 133(2A) of the CGST Rules, 2017 filed by the DGAP were supplied to the Respondent for filing his rejoinder/submissions. The Respondent had filed his rejoinder/submissions dated 30.06.2021 vide which he had reiterated his earlier submissions and had inter-alia stated:-

a. **That Benefit of WCT paid in pre-GST regime should be considered:-**

It had been observed from the calculation of profiteering amount as calculated by DGAP that benefit of WCT (viz. works contract tax) paid in pre-GST period had not be considered. It was to be noted here that in pre-GST regime, benefit of WCT (VAT) credit was eligible to the Respondent either in form of deduction of taxable turnover to the extent of amount paid to contractor (amount on which WCT had been deducted) or in for deduction from tax payable to the extent of amount of WCT deducted.

b. The Respondent has relied upon the judgment of Hon'ble Supreme Court in the case of **M/s Larsen and Toubro [2013 (9) TMI 853 – SUPREME COURT]** vide which it was held that the constitutional validity of Rule 58 of the MVAT Rules 2005, which provided that amount paid by way of price for sub-contract, if any, to subcontractors was deductible while computing the taxable turnover for the builder work contractor.


c. Similar view had been taken in the case of **Larsen & Toubro Limited and another Vs. State of Andhra Pradesh and others (2006) 146 STC 616.**

d. The Respondent has also relied upon the Order of this Authority in the case of **Rahul Kumar vs. Emaar MGF Land Ltd. cited in 2020-TIOL-26 NAA-GST (Order Date: 11.12.2020)** vide which claim of ITC of WCT (VAT) credit had not be allowed as the DGAP had alleged that the respondent did not submit any evidence. However, in instant case, in order to substantiate the claim, the Respondent had submitted all document details for deposit of WCT for the period FY 2016-17 & 2017-18 (April-June 17) as proof of payment of WCT.

e. Further, in the case of **Deepak Kumar Khurana vs. Sattva Developers Pvt. Ltd. cited in 2019 (29) G.S.T.L. 374 (N.A.P.A.) (Order Date: 14.06.2019)**, the DGAP in his report submitted that the Respondent prior to 01.07.2017 was eligible to avail CENVAT credit of Service Tax paid on input services and deduction of the payment made to the registered contractors and sub-contractors on which VAT @ 4% was being levied. Accordingly, the DGAP had considered WCT paid as ITC in pre-GST period. Therefore, the

Respondent should be allowed benefit of WCT paid in pre-GST regime while calculating profiteering amount.

- f. **Buyer's confirmation:**-Post submission of report by DGAP some more customers had responded to the e-mail sent by the DGAP and had confirmed that they had received benefit of ITC and these additional confirmations from buyers must have been received by the DGAP after the report. Few customers had shared copy of email with Respondent. List of Name of the buyers along with his confirmation mail was attached by the Respondent.
- g. In following list of cases, on the basis of credit notes/ledger statement/demand letter the Authority had considered that the builder had passed on the benefit to buyers:-
- Honey Macker vs. M/s Pivotal Infrastructure Pvt. Ltd. cited in 2020-TIOL 35-NAA-GST
  - Naresh K Khetan vs. M/s Azeagaia Development Pvt. Ltd. cited in 2020-TIOL-31-NAA-GST

6. 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 12.04.2022 at 04:00 P.M. However, the Applicant No. 1 has neither filed any submission nor appeared for the hearing. Sh. Vishal Gill, Chartered Accountant and Sh. Manoj Singh (Assistant Commissioner appeared on behalf of the Respondent and the DGAP. 

7. The Respondent Vide his letter dated 18.04.2022 had submitted the following documents/information:

- a. Copy of VAT assessment orders and appeals filed by the Respondent.
- b. Note on eligibility to avail benefit w.r.t. WCT deposited by Respondent.
- c. Clarification w.r.t. 'add: others' appearing on confirmation letters submitted with DGAP.
- d. List of customers to whom benefits the benefit of ITC had been passed on along with copy of Tax Invoice (where GST ITC benefit passed on to buyers was appearing as deduction) and customer account statement.

8. The Authority has carefully considered the Reports furnished by the DGAP, the submissions made by Respondent and the other material placed on record. On examining the various submissions we find 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?
9. 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.*

10. One of the main contentions of the Respondent in the present case is that profiteered amount should be limited to Excise Duty viz. CGST paid on purchase of goods only for which input tax credit was not available in the pre-GST regime. In respect of the above contention of the Respondent, it is relevant to mention here that Section 171 (1) of the CGST Act, 2017 provides that "*Any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices."* It is clear from the plain reading of the above provision that it mentions "**reduction in the rate of tax or benefit of ITC**" which means that if any reduction in the rate of tax is effected by the Central or the State Governments or if a registered supplier avails the benefit of additional ITC, the same has to be passed on by him to his recipients since both the above benefits are being given by the above Governments out of their tax revenue. Although there has been no reduction in the rate of tax in the case of Construction Service, however, several taxes and duties which were being levied under the State Acts have been subsumed in the GST under the CGST and State GST Act, 2017 on which ITC is now available to the Respondent. Accordingly, the Respondent has become entitled to ITC as Central Excise Duty, Sales Tax, and Entry Tax which was not available to him in the pre-GST regime, which has been termed a benefit of ITC and is required to be passed on as per Section 171 by Respondent. The above provision nowhere stipulates that the above benefit was to be passed on only on the ITC which was availed on account of the purchase of goods. As per the CGST Act, no bifurcation of the ITC was permissible on account of the goods and services purchased nor were separate records of the same required to be maintained. The Respondent is laboring under the wrong impression that he was paying the Service Tax during the pre-GST period and under the GST period from his pocket which is completely frivolous as he is getting 100% ITC during both the periods. Therefore any additional ITC which he is getting in the GST period has to be passed on. Hence, the above claim of the Respondent is not correct and cannot be accepted.

11. The Respondent has further argued that in the pre-GST period, Service Tax rate was leviable @15% whereas GST @18% was charged on services. Hence, there was 20% increase in tax paid on procurement of services and the same should be excluded from profiteering amount. In this regard, we find that before the introduction of GST, the Respondent was eligible to avail credit of VAT purchases and Service Tax paid on the input services in respect of the flats for the project "The Peaceful Homes" sold by him. Further, post-GST, the Respondent was allowed to avail ITC of GST paid on all the inputs and input services. As per Table-A mentioned above, it is observed that the ITC as a percentage to the turnover that was available to the Respondent during the pre-GST period was 3.31% and during the post-GST period, it was 5.42%. Hence, it is clear that the Respondent had been benefitted from additional ITC to the tune of 2.11%. As per the provisions of Section 171 of the CGST Act, 2017, the Respondent is liable to pass on the benefit of additional ITC accrued to him on the introduction of the GST w.e.f. 01.07.2017. Hence, the contention of the Respondent that the excess increase in tax paid on procurement of services should be excluded from the profiteered amount is irrelevant and cannot be accepted.

12(a). It has also been argued that the DGAP had not considered the benefit of WCT (viz. works contract tax) paid in pre-GST period. However, he was eligible to avail the credit of WCT and the same should have been taken into consideration for calculation of profiteering amount for the period. In support of his claim the Respondent has relied upon the order of this Authority upheld in the cases Rahul Kumar vs. Emaar MGF Land Ltd. cited in 2020-TIOL-26 NAA-GST (Order Date: 11.12.2020) and Deepak Kumar Khurana vs. Sattva Developers Pvt. Ltd. cited in 2019 (29) G.S.T.L. 374 (N.A.P.A.) (Order Date: 14.06.2019). In this regard, this Authority upon perusal of VAT Assessment Order for the financial years 2016-17 and 2017-18 filed by the Respondent has observed that the benefit of WCT has not been allowed by the VAT Authorities to the Respondent. Therefore, any credit which was not reflected in VAT Returns could not be considered.

12(b). However, this Authority does not agree with the view taken by the DGAP that the rebate of VAT(WCT) given to a registered person in the State of Haryana is not admissible as credit for the purposes of computing the profiteering as the HVAT Act and Rules don't provide for WCT as any Tax and nor does it fall within the definition of Input Tax as per the relevant Sections. Hence this view of the DGAP is rejected. While this view of the DGAP is rejected, simultaneously the Authority also finds that the contention of the Respondent is also not acceptable in the view of the fact that jurisdictional Assessing Officer of Haryana VAT has himself not allowed any benefit of WCT in the Assessment Order.

13. It is clear from a plain reading of Section 171 (1) cited above that it deals with two situations:- one relating to the passing on the benefit of reduction in the rate of tax and the second about 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 whether there was any

benefit of ITC with the introduction of GST. On this issue, it has been revealed from the DGAP's 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 3.31% and during the post-GST period (July 2017 to April-2020), it was 5.42% for the Project 'The Peaceful Homes'. This confirms that post-GST, the Respondent has benefited from additional ITC to the tune of 2.11% (5.42% - 3.31%) of his turnover, and the same was required to be passed on to the customers/flat buyers/recipients. The DGAP has calculated the amount of ITC benefit availed by the Respondent which needs to be passed on to all the recipients of supply including the Applicant No. 1 as Rs. 3,52,59,318/-. The details of such calculations are mentioned in Table- B supra. The above amount is inclusive of profiteered amount of Rs. 48,952/- in respect of the Applicant No. 1.

14. In view of the above discussions, the Authority finds that the Respondent has profiteered by an amount of Rs. 3,52,59,318/- during the period of investigation i.e. July 2017 to April 2020. 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.

15. 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.

16. The Respondent is also liable to pay interest as applicable on the entire amount profiteered, i.e. Rs. 3,52,59,318/-. 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.

17. We also order that the profiteering amount of Rs. 3,52,59,318/- 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 receipt of this order failing which it shall be recovered as per the provisions of the CGST Act, 2017.

18. The complete list of homebuyers 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**.

19. It is also evident from the above narration of facts that the Respondent has denied the benefit of ITC to his home buyers in contravention of the provisions of Section 171 (1) of the CGST Act, 2017 and has committed an offence under Section 171 (3A) of above Act. That Section 171 (3A) of the CGST Act, 2017 has been inserted in the CGST Act, 2017 vide

Section 112 of the Finance Act, 2019, and the same became operational w.e.f. 01.01.2020. As the period of investigation was July 2017 to April 2020, therefore, the Respondent is liable for imposition of penalty under the provisions of the above Section for the amount profited from 01.01.2020 onwards. Accordingly, notice be issued to him.

20. Further, in order to verify the claim of the Respondent that the benefit of ITC had already been passed on to home buyers, e-mails were sent by the DGAP to the 150 buyers. Out of these, only 15 buyers including the Applicant No. 1 had replied and the receipt of the benefit of ITC. 01 home buyer responded in the negative and no reply has been received from the remaining home buyers. Hence, it could be concluded that the verification carried out by the DGAP is not conclusive and it cannot be concluded that all the home buyers has got the benefit of ITC that was required to be passed on by the Respondent.

21. Therefore, 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. It may also be ensured that all the 250 home buyers who had booked their flat in the post-GST period had also got the benefit of ITC by way of waiver of GST @12%. 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 Haamid Real Estate Pvt. Ltd, Project- 'The Peaceful Homes', Location- Gurgaon, Haryana and amount of profiteering so that the concerned homebuyers 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](http://www.naa.gov.in). Contact details of concerned Jurisdictional CGST/SGST Commissioner may also be advertised through the said advertisement.

22. 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.

23. 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.

24. A copy of this order be sent, free of cost to the Applicant No. 1, the DGAP, the Respondent, Commissioners CGST/SGST Haryana & Delhi, the Principal Secretary (Town and Country Planning), Government of Haryana as well as Haryana RERA for necessary action.

Encs: Annexure-1 in Pages 1 to 6.

Sd/-  
(Amand Shah)  
Technical Member &  
Chairman



Sd/-  
(Pramod Kumar Singh)  
Technical Member

Sd/-  
(Hitesh Shah)  
Technical Member

Certified Copy  
*[Signature]*  
(Dinesh Meena)  
Secretary, NAA

o/c

File No. 22011/NAA/31/Hamid Real Estate/2021 | 7726 — 7733 Date:-25.07.2022

Copy To:-

1. M/s Haamid Real Estate Pvt. Ltd., 232-B, Fourth Floor, Okhla Industrial Estate, Phase-III, Delhi-10020.
2. Shri Gajender Singh, H.No. 1795, Sector-4, Haryana-122001.
3. Directorate General of Anti-Profiteering, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, New Delhi-110001.
4. Commissioner Of Commercial Taxes, Vanijya Bhavan, Plot No. 1-3, Sector-5, Panchkula-134 151.
5. The Commissioner, CGST Gurugram, Plot No. 36 & 37, Sector-32, Gurugram, Haryana-122001.
6. Principal Secretary to Govt. of Haryana, Town and Planning Department, Plot No. 3, Sec-18A, Madhya Marg, Chandigarh-160018.
7. Haryana RERA, New PWD Rest House, Civil Lines, Gurugram, Haryana.
8. Guard File.

**ANNEXURE-1**  
**LIST OF HOME BUYERS OF THE PROJECT 'THE PEACEFUL HOMES'**

S. No.	Name of the Customer	Unit Number	Amount of ITC to be passed on
1	Atul Talwar and Rakesh Talwar	C254	33,352
2	Raj Mohanlal Tejuja	A031	71,043
3	Suhail Ahmed and Sheeba Suhail Khan	B094	60,003
4	Sanjay Paul Wallia	C313	33,319
5	Ishaan Singh	A271	81,095
6	Sunil Rihal and Abha Rihal	A144	99,780
7	Pankaj Pal and Preeti Dhall Pal	A094	*
8	Karishma Kaul Babbar and Ish Babbar	B081	*
9	Shiv Charan Sanghera and Sarpreet Singh Sandhu	C221	78,605
10	Vinay Kumar Saib and Sohina Om Paul	B074	46,094
11	Shraddha N Gupta and Shwetang Surendra Sharma	C214	31,932
12	Kanwarjit Tony Singh	B031	44,760
13	Kanwarjit Tony Singh - II	B034	44,760
14	Varun Kant Gupta	B154	46,482
15	Sanjeev Pal Singh Bagga and Monika Bagga - II	B121	12,314
16	Surinder Jit Singh-III	B283	41,384
17	Surinder Jit Singh-II	B271	47,765
18	Gagan Deep Gaba and Kapil Arora	C293	32,546
19	Vivek Sood and Arti Sood	A154	105,828
20	Vipul Kumar Garg and Deepika Garg	B093	44,760
21	Arindam Sengupta and Paramita Sengupta	A101	81,095
22	Pooja Sapra	C163	33,874
23	Joslin Ehbok Myrthong	C282	33,874
24	Nidhi Mehra	B122	47,427
25	Amit Kataria	B244	47,428
26	Sharad Mehrotra	A151	81,095
27	Ankur Rastogi, Sulabh Rastogi and Rajiv Kumar Rastogi	B064	41,155
28	Sunil Thakur	B193	107,990
29	Pramod Kumar Agarwal and Gaurav Mittal	C181	33,874
30	Ankur Periwal	C143	33,874
31	Virender Kumar Jain and Usha Jain	C222	33,874
32	Pawan Khosla and Geeta Krishali	B222	45,644
33	Ajay Agarwal and Renu Agarwal	B214	46,482
34	Bhupender Singh	C083	35,294
35	Hemant Sethi and Prem Lata Sethi	B051	46,086
36	Gnyandeep Kantipudi & Bhanu Financial Services Pvt.	B282	46,090
37	Snazzy Properties Pvt. Ltd. - II	A172	82,706
38	Snazzy Properties Pvt. Ltd. - III	A202	82,706
39	Snazzy Properties Pvt. Ltd.	A242	82,706
40	Naman Jolly	C263	35,294
41	Dinesh Gambhir and Varun Gambhir	C122	33,874
42	Ramesh Chandra Surana	B251	76,073
43	Jaspreet Singh Chaudhary and Pinky Dhillip Khanna	A091	85,955

44	Mamta Bahl	C094	33,874
45	Krishan Kumar & Sons - HUF	C041	33,874
46	Arpito Mukerjee and Natasha Mukerjee	C203	33,874
47	Ajay Gupta	C021	35,294
48	Ullas Chopra	B234	44,760
49	Achla Malhotra and Rajiv Malhotra	A261	83,928
50	Parveen Kumar, Parul Bansal and Vikas Bansal	A062	208,982
51	Sangeeta Sethi	A194	104,100
52	Ajit Dhawan Amit Dhawan (HUF) and Amit Dhawan (HUF)	A233	87,836
53	Ajit Dhawan Rohit Dhawan (HUF) and Dinesh Enterprises (HUF)	A243	87,836
54	Deepak Singh Sawhney	A274	104,152
55	Govind Sharma	C201	33,225
56	Dr. Pankaj Vats & Anup Sharma & Ankit Sharma	C024	93,895
57	Sachit Kumar	C112	33,996
58	Naveen Chawla and Payal Chawla	C031	35,294
59	Aarushi Agarwal	B151	147,269
60	U N Agarwala HUF	C162	33,874
61	Satyam Kumar and Rajni	C243	33,469
62	Upendra Nath Sharma	A112	103,146
63	Preetha Nair	A124	105,828
64	Rashmi Singhal and Sudhanshu Singhal	A051	82,706
65	Rajeev Saraswat	A032	84,330
66	Aashna Khosla and Manoj Khosla	A161	85,955
67	Manjula Negi	C171	33,874
68	Erna Chandra	C111	33,225
69	Gnyandeep Kantipudi and Pawan Khosla	C092	34,320
70	Anisha Talwar and Jujhar Singh Panaych	A071	82,706
71	Jitpal Singh Sahni and Siddharth Kapur	C093	31,932
72	Poduri Venkata Ratnam	C234	33,874
73	Dr. Vineet Arya, Krishna Gautam and Pratiksha Gautam	B231	48,030
74	Anurag Arora	A171	85,344
75	Sukhdev Singh	C191	32,900
76	Mohit Mittal and Neha Mittal	C034	33,874
77	Jatinder Singh	A053	75,305
78	Rohit Karan Sawhney	A211	85,955
79	Amar Pal Singh Suri	A162	88,731
80	Prasoon Kumar Sinha and Manisha Sinha	B284	47,427
81	Swati Gupta	A292	85,788
82	Anil Awasthi	B261	45,644
83	Chander Jain	B164	48,952
84	Jasbir Singh	C312	34,983
85	Ankush Vohra and Namita Vohra	B182	47,427
86	Ramesh Ahuja	B061	154,290
87	Shefall Mittal	A223	97,355
88	Garima Ganeriwala	C292	36,403
89	Namrata Ahuja	C124	42,580
90	Gaurav Khatri and Neelam Khatri	C063	33,979
91	Shalini Shaswat Kumar	C084	74,952

or

92	Sanjiv Sachar	A212	88,731
93	Sanjeev Mohanty and Guneet Malik	B313	44,760
94	Saurabh Singh	B264	47,107
95	Gunjan Chadha and Amardeep Singh Chadha	C271	35,732
96	Nandita Jain and Sushil Jain	C144	35,732
97	Atul Kumar Garg and Manoj Gupta	C054	35,017
98	Akhil Agarwal	C204	33,474
99	Richa Vaid and Pooja Mehtani	C182	33,308
100	Willima Wadhwa	C142	34,312
101	Avnish Gupta and Prashant Trivedi	C081	105,821
102	M Kadappan	C121	36,403
103	Himanshu Gupta and Jhoomur Gupta	B041	47,107
104	Gautam Suri	B113	48,030
105	Chanchal Tiwari	B273	48,952
106	Pawandeep Singh Oshan and Amandeep Singh Oshan	A152	84,954
107	Mayank Kaushik	A232	120,099
108	Hemant Dua	A252	88,731
109	Sudarshan Chatrath	A073	89,664
110	Arjun Raj Bathla	C151	34,706
111	Madhavi Sachar	B092	50,476
112	Madhulika and Sashi Kant	C194	34,567
113	Anuj Mathur and Vandana Mathur	C012	57,612
114	Proful Lall and Meetu Lall	B022	49,402
115	Anuradha Bhavnani	B272	48,952
116	Yadu Sooden and Shipra Sooden	C044	36,475
117	Parveen Kumar Garg and Yuvika Garg	B052	49,051
118	Surath Singh and Franky Arora	A182	237,106
119	Gajender Singh and Rekha Yadav	B173	48,952
120	Shuchi Agarwal and Rohit Agarwal	B232	83,883
121	Vikram Rao and Rashmi Rao	A103	96,917
122	Shankar Logistics Private Limited	A164	115,108
123	Amit Verma	A021	89,564
124	Narottama Sindhu and Rajinder Kumar	A123	97,063
125	Sushant Upadhayay and Reeta Raina	A114	190,795
126	Rajender Dahiya	C164	36,037
127	Sarika Dahiya	C073	36,037
128	Anup Agarwal	B102	*
129	Manjeet Singh Jolly	C042	37,757
130	Anupama Airy and Suchitra Datta	A181	41,360
131	Chandan Jain	B084	50,476
132	Prakash Kanth	A264	108,420
133	Balpreet Singh	C161	36,093
134	Kishori Lal Gomber and Kamlesh Gomber	A121	91,508
135	Pankaj Sahni	C283	37,513
136	Sarvesh Anish Chand	C052	36,758
137	Dinesh Kumar	C102	65,344
138	Rahul Gupta	A093	101,245
139	Ambalika Banerji	C202	38,867
140	Rajini Bhasin and Parikshit Bhasin & Suchet Bhasin	C183	37,480

141	Robinder Singh Sodhi and Rukmini Sodhi	C192	38,867
142	Saurabh Sood and Vinita Sood	A153	103,438
143	Raman Kumar Sood and Ashish Sood	C051	36,037
144	Harsh Joneja and Khyati Joneja	B071	305,046
145	Satinder Chadha - HUF	C184	36,037
146	Manjeet Singh Jolly - II	C061	37,480
147	Ashvini Kumar Malik	B141	50,400
148	Lalit Mohan Mishra	B123	52,381
149	Vandana Sethi	B153	84,000
150	Indira S Mitra	C172	36,037
151	Sandeep Yadav and Amit Puri	B202	50,400
152	Anil Jindal	B032	44,712
153	Sunil Batra and Yogita Batra	C023	221,131
154	Imraj Ali Molla	A173	361,117
155	Subhabrata Basu	A063	361,117
156	Satinder Singh Sondhi and Sunita Sondhi - II	A083	348,261
157	Swarnanga Towers Pvt. Ltd.	A163	361,117
158	Munish Jindal	B033	44,712
159	Neera Raj	C294	10,644
160	Reyaz Ahmad and Huma Faruque Ali	B124	247,155
161	Narinder Kaur	C302	*
162	Manu Kashyap and Ms. Angela N Kashyap	B293	150,768
163	Nitasha Jain and Viksit Jain	C113	44,544
164	Sanjay Sachdeva & Richa Sachdeva	A143	85,877
165	Jaskaran Surana	C244	56,536
166	Shanta Surana	C011	113,072
167	Bijender & Ratika Ruhil	B243	27,455
168	Prerit Shrivastava /Namita Shrivastava	B054	285,596
169	Atul Jain	C212	33,308
170	Atul Nayar - II	A204	95,183
171	Yogesh Malhotra & Abhilasha Malhotra	A244	393,866
172	Prasant Patnaik	C064	169,720
173	Tavishi Malaviya	C123	207,703
174	Pradeep Dahiya	B274	316,488
175	Nick Mehta	C223	218,243
176	Promila Gupta & Ramesh Gupta	B012	279,601
177	Shakti Malaviya	A072	298,335
178	Suneel Kumar Rastogi & Anshul Rastogi & Ruchika Chaudhry Rstogi & Beena Rastogi	B062	278,323
179	Snehil Raj & Dipti Bisht	C071	219,464
180	Ankit Goyal & Akshita Agarwal	C153	204,167
181	Raj Mohanlal Tejuja 2	A041	301,445
182	Raj Mohanlal Tejuja 3	A042	301,445
183	Ayushi Garg & Rahul Gusain	B063	280,617
184	Karan Nakra	B053	279,075
185	Aman Sharma	C211	221,572
186	Tanujaa Anil Sachdeva & Anil Sachdeva	C154	203,080
187	Isha Aumta	C241	203,819
188	Divesh Sadhwani & Sonia Thakwani	C072	227,008
189	Saurabh Saxena & Shalini Shrivastava	C014	203,080

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190	Harsh Vardhan & Shreya	B212	308,511
191	Amiya Sinha & Shivendra Kumar Sinha	B213	308,511
192	Palash Gupta & Nidhi Jain	C281	211,327
193	Rohan Jagat Chaudhary & Kalpana pundilkrao Tathe	B242	289,556
194	Yashi Nakra & Ankush Nakra	C022	214,085
195	Niruka Kotlia & Narayan Datt Kotlia	A191	317,828
196	Dimple Gera & Shounik Gera	A043	334,266
197	Sheela Malani	A203	372,986
198	Mamta Singh Sundriyal & ParthSundriyal	B204	319,841
199	Rohit Bathla & Swati Bathla	C273	222,644
200	Jaswant Kumar & Alka Thakur	B233	254,044
201	Kuldeep Ray	A183	315,549
202	Sanjay Gera & Rijul Gera & Dimplwe Gera	B082	290,372
203	Swikriti Agarwal & Abhisek Gautam	C074	237,364
204	Bhagwati Prasad Shrivastava & Madhu Srivastava	B042	327,158
205	Saurabh Singh & Sonal Singh & Indra sen & Anita Sen	B194	330,613
206	Sarvesh S Mehta & Smita Surender Mehta & Deepti Gautam	A291	370,864
207	Nehal Jagdish Wani & Rupa Jagdishwani	B112	311,306
208	Arjun Bhimwal	B201	313,033
209	Abhisekh Mehrotra & Anil Kumar Mehrotra & Suman Mehrotra	A033	367,722
210	Priyanka Sinha	B174	300,686
211	Narayan Datt Kotlia	C233	228,857
212	Sandeep Kumar Wdhwa & Prem Kumar	B104	281,836
213	Vandana Gulati & Desbandhu Walia & Sadhana Walia	B241	305,971
214	Anand Deswal & Simran Vikhu	A253	399,598
215	Ram Kumar & Daya Ram	B114	329,495
216	Akshay Tandon & Arushi Tandon	B211	347,786
217	Nivedita Bansal & Deepak Kumar	A054	417,990
218	Desmond Jude Chacko & Nina Chackoa	A281	342,097
219	Pankaj Vijn & Melanie Katherine Chackoa	A282	342,097
220	Rita Singh	A283	359,884
221	Shipra Singh & Rita Singh	A284	424,004
222	Ms. Amita Singh	C262	192,798
223	Ms. Amita Singh	C033	192,798
224	Mr. Vivek Agarwal	A092	344,596
225	Ms. Ajita Srivastava	C101	236,106
226	Ms. Divya Tuteja	A023	315,549
227	Mr. Purvishkumar Patel	B291	305,513
228	Mr. Mayur Bansal	A074	422,069
229	Ms. Priya Chauhan	B014	345,805
230	Mayank Sandeep Kumar	C303	236,513
231	Swati Garg	C193	209,959
232	Abhendra Singh	B221	319,486
233	Saurabh Goyal	A193	315,959
234	Kuntala Chakrabarty	A273	292,446
235	Sandeep Pahwa	C091	233,739

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236	Tamojit Chakrabarty	A102	331,712
237	Sheela Devi	A022	277,676
238	Ashish Mishra	C104	222,348
239	Perminder Kumar Gandhi	C103	225,788
240	Anju Gupta	B184	307,749
241	Harshit Bhutani	C094	184,920
242	Ankur Chhabra	A113	335,903
243	Sayed Aamir Shoeb	A213	351,520
244	Gaurav Malaviya	C232	199,529
245	Rajat Vermani	A111	337,598
246	Shalini Mittal	B083	254,044
247	Anand Gupta	A081	334,100
248	Puneet Gandhi	B073	134,112
249	Ruchika Rajput	A082	277,676
250	Abha Shukla	B024	348,853
<b>GRAND TOTAL AMOUNT OF ITC BENEFIT TO BE PASSED ON</b>			<b>3,52,59,318/-</b>

\*:-No amount is indicated in the DGAP's report dated 26.02.2021 (Annexure-15).

