

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

Order No. 58/2022
Date of Institution 15/12/2021
Date of Order 16/08/2022

In the matter of:

1. Shri Saurabh Kumar, Infinity Tower-B, 4th Floor, DLF Cyber City, Phase-II, Sector-25A, Gurugram-122002
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.

Applicant

Versus

M/s Pareena Infrastructure Pvt Ltd., C-7A, 2nd Floor, Omax City Centre Mall,
Sohna Road, Sector-49, Gurugram, Haryana-122 002

Respondent

Quorum:-

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



Present:-

1. None for the Applicant.
2. Sh. Tarun Arora, CA, Authorized Representative for the Respondent.

ORDER

1. The Standing Committee on Anti-profiteering, referred an application filed by Shri Saurabh Kumar, Infinity Tower-B, 4th Floor, DLF Cyber City, Phase-II, Sector-25A, Gurugram-122002 to Director General of Anti-Profiteering (DGAP) alleging profiteering by M/s Parvona Infrastructure Pvt Ltd., C-7A, 2nd Floor, Omax City Centre Mall, Sohna Road, Sector-49, Gurugram, Haryana-122 002 in respect of purchase of flat in project 'Laxmi Apartment' Sector-99A, Dwarka Expressway, Gurugram, Haryana. The Applicant 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 flat.
2. The Authority had issued an Interim Order No. 24/2020 dated 19.11.2020 on the subject matter. The Authority vide this I.O. has directed DGAP to further investigate the present case under Rule 133 (4) of the CGST Rules, on the following issues:-
 - a. The claim of the Respondent that he has passed on the ITC benefit amounting to Rs. 19,680/- to Applicant No. 1 and amounting to Rs. 1,54,87,120 to the 769 other buyers, needs to be verified by obtaining acknowledgments from approximately 10% (78 buyers) of the buyers.
 - b. It is also apparent from the record that the Respondent has claimed to have passed on ITC benefit amounting to Rs. 1,55,06,800/- on account of profiteering for the period from July 2017 to June 2019. Therefore, he is also liable to pass on interest @18% on the profiteered amount to the flat buyers from the dates from which he has received the additional amount of consideration from them till the passing on of the ITC benefit, as he has used this amount in his business, as per the provisions of Section 171 (1) of the CGST Act, 2017 read with Rule 133 (3) (b) of the above Rules. The DGAP is directed to investigate, compute and ensure that the applicable interest is also paid to all eligible house buyers.

- c. The difference in the turnover of the Respondent for the period from April 2016 to June 2017 adopted in the DGAP's Report and the Statutory Returns filed by him during the above period needs to be reconciled and explained with proper supporting documents.
- d. Similarly, the difference in the turnover of the Respondent for the period from July 2017 to June 2019 adopted in the DGAP's Report and Statutory Returns filed by him during the above period needs to be reconciled and explained with proper supporting documents.
- e. Further, the claim of the Respondent that he has availed VAT credit of Rs. 1,07,07,174/- during the period April 2016 to June 2017 needs to be verified whether he was eligible to claim ITC on the VAT which he has paid during the period from April 2016 to June 2017 as per the provisions of the Haryana VAT Act, 2003 or not.
3. An Investigation Report dated 15.12.2021, had been received from the Director General of Anti-Profiteering (DGAP) after a detailed investigation as per the directions contained in this Authority's Order No. 24/2020 dated 19.11.2020. The DGAP vide his Report dated 15.12.2021 had inter-alia submitted the following points:-
- I. In light of the Covid-19 pandemic, the investigation could not be completed on or before the due date. Further, the Hon'ble Supreme Court of India passed an Order dated 08.03.2021 in Suo Moto Writ Petition (Civil) No. 3 of 2020, wherein, it was stated that "in cases where the limitation would have expired during the period between 15.03.2020 till 14.03.2021, notwithstanding the actual balance period of limitation remaining, all persons shall have a limitation period of 90 days from 15.03.2021. In the event the actual balance period of limitation remaining, with effect from 15.03.2021, is greater than 90 days, that longer period shall apply". The above relief had been

extended and the period from 14.03.2021 till further orders shall also stand excluded in computing the limitation period as per the Hon'ble Supreme Court's Order dated 27.04.2021 passed in Miscellaneous Application No. 665/2021 in SMW(C) No. 3/2020. Further, the above relief had been extended and the period from 02.10.2021 shall have a limitation period of 90 days from 03.10.2021 as per the Hon'ble Supreme Court's Order dated 23.09.2021 passed in Miscellaneous Application No. 665/2021 in SMW(C) No. 3/2020.

- II. In response to the DGAP letter dated 18.12.2020 and subsequent reminders dated 06.01.2021, 29.01.2021, 25.02.2021, 29.07.2021, 26.08.2021, 14.09.2021, 14.10.2021 and summons dated 09.03.2021, 23.03.2021, and 30.06.2021, the Respondent submitted his reply vide letters/e-mails dated 01.02.2021, 15.03.2021, 26.03.2021, 25.06.2021, 06.07.2021, 18.08.2021, 01.10.2021, 04.10.2021, 11.10.2021, 17.11.2021, 09.12.2021, 11.12.2021 and 13.12.2021. The reply of the Respondent is reproduced below: -

- (a). He was executing multiple projects under the same Service Tax No./Vat No. and the same GSTIN. The turnover declared in statutory returns included the turnover of other projects as well, therefore there was a difference in turnover in pre and post-GST periods.
- (b). He had passed on the credit of the ITC to the buyers in November 2018 and no interest was paid along with it.
- (c). He had applied for Occupation Certificate with the respective authority.
- (d). The project "Laxmi Apartments" under investigation is an Affordable Housing Project, which was exempt from

payment of Service Tax and the Respondent was not charging any Service Tax on the same. Further the Respondent had not claimed any Service Tax Input Credit on any Services.

- (e). Since the Project was exempt from payment of "Service Tax" a similar exemption was available to the "Contractors" and he too was not liable to payment of Service Tax.
- (f). He was liable to pay VAT and there was an option available with the Respondent to pay VAT under the Compounding Scheme @ 1% for the Builders effective from April 2014 or the VAT based on the Calculation of the cost of Material Transferred in the execution of the Works Contract. If the Respondent opted for the Compounding method the effective cost to the Respondent was 1% of the Total Receipts and if it opted for the second method then it was allowed the benefit of VAT Input Tax Paid on the materials purchased and the effective rate also does not exceed more than 1%.
- (g). The Respondent opted for the Second method and had availed the following amounts of VAT Input against the Materials purchased during the period from April 2016 to June 2017.

VAT paid on Inputs from Apr 2016 to June 2017	Amount
VAT @ 12.5%	43,23,735
VAT @ 5%	61,67,255
VAT- Surcharge	2,16,184
Total	1,07,07,174

It was also mentioned by the Respondent that he had not claimed any VAT from the Customers and the cost of approximately 1% towards Taxes was absorbed by him.

The Respondent further submitted that as per the explanation to Section 171, the Expression "PROFITEERED" shall mean the amount determined on account of not passing the benefit of reduction in the rate of tax on supply of goods or services or both the benefit of ITC to the recipient by way of commensurate reduction in the price of the goods or services or both. Thus, effectively the Respondent is required to pass on the benefit, only if there is a benefit accrued to the Respondent, that is, there is a tangible increase in the percentage of "PROFIT" that the Respondent would get after the introduction of GST. To his understanding, the following two circumstances could occur due to which the benefit could arise as under:

i) The benefit of ITC which the Respondent was not getting earlier and is now getting:

He reiterated that the Project undertaken by him was not liable to "Service Tax" and further the "Contractor" who was engaged by him was also not liable to pay any Service Tax. Thus, there was neither any "Output Tax Liability" nor any "Input Tax Credit" available to him.

Post GST the Respondent is collecting the GST (Output Tax) from the Customers and paying the GST (Input Tax) to the Suppliers (who were charging VAT) and GST (Input Tax) to Contractors (who were not charging any GST). Thus, the purposes of comparing the

increase in ITC available to the Respondent could be done only with the items on which it was earlier getting ITC or charging tax. The Respondent stated that he would not get any benefit from the Input Tax paid to the Contractor.

ii) The alternate method to calculate the benefit to the Respondent Post GST

Respondent stated that he had passed on a 3% GST benefit to the Customers calculated on the payments due from the Customers after 01.07.2017 amounting to Rs.1,59,35,584/-.

The percentage had been estimated based on the expected benefit the Respondent would receive on the reduction in the Cost of the Contractors post GST. An approximate cost of 50% is incurred on the payments to the Contractors. The Respondent had re-negotiated a reduction of 7% in the Contractors Bills post GST. The effective reduction in the Cost to the Respondent was estimated by him as below:

Particulars	Pre-GST	Post-GST	Increase in profit Post GST
Revenue from Project	100	100	
Project Cost			
Land Cost	25	25	
Steel & Cement	20	20	
Contract Payments (reduction of 7% after GST)	25	23.25	
Other Costs	15	15	
Net Profit	15	16.75	1.75%
Total	100	100	
The benefit of ITC due to VAT @1% absorbed by the Respondent in the pre-			1.00%

GST era			
The total benefit derived by the Noticee			2.75%
Benefits passed on to the customers			3.00%

Thus, the Respondent had submitted that he had gained by 2.75% based on calculations given above and had passed on the benefit of 3% to the customers.

III. As per the directions of NAA contained in the Interim Order No.24/2020 dated 19.11.2020, DGAP initiated re-investigation of the case. The main issues looked into by DGAP were:

- Whether there was a benefit of reduction in the 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;
- Whether the Respondent passed on such benefit to the recipients by way of commensurate reduction in price, in terms of Section 171 of the CGST Act, 2017 and;
- To comply with the directions contained in the Interim Order No. 24/2020 dated 19.11.2020 of the NAA.

IV. DGAP submitted that ITC about the residential units which were under construction but not sold is a provisional ITC that might be required to be reversed by the Respondent, if such units remain unsold at the time of issue of the completion certificate, in terms of Section 17(2) & Section 17(3) of the CGST Act, 2017.

V. Therefore, the ITC about 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.

In the submissions made by the Respondent, he had contended that he would not get any benefit from the Input Tax paid to the Contractors, and thus the ITC Comparison method could give correct results only by excluding the ITC of Contractors from the total ITC post GST available to him. In this regard, it is observed that in the erstwhile tax regime (pre-GST), various taxes and cesses were being levied by the Central Government and the State Governments, which got subsumed in the GST. Out of these taxes, the ITC (ITC) of some taxes was not allowed in the erstwhile tax regime. In the case of construction service, while the ITC of Service Tax was available, the ITC of Central Excise duty paid on inputs was not available to the service provider. Such input taxes, the credit of which was not allowed in the erstwhile tax regime, used to get embedded in the cost of the goods or services supplied, resulting in increased price. With the introduction of GST w.e.f 01.07.2017, all these taxes got subsumed in the GST and the ITC of GST is available in respect of all goods and services unless specifically denied. Broadly, the additional benefit of ITC in the GST regime would be limited to those input taxes, the credit of which was not allowed in the pre-GST regime but is allowed in the GST regime. This additional benefit of ITC in the GST regime is required to be passed on by the suppliers to the recipients by way of commensurate reduction in price, in terms of Section 171 of CGST Act, 2017. In the present case, it is observed that in the pre-GST regime, the Respondent was neither charging Service Tax from the home buyers nor was paying Service Tax to the sub-

contractors on the services received by the Respondent from the sub-contractors. However, it is pertinent to mention here that even if, the Respondent had entrusted the work to the sub-contractors, in that case, based on the above explanation, the sub-contractors had benefitted with the additional ITC of GST in the post-GST period which he was required to pass on to the Respondent and similarly in the supply chain of the construction service, the Respondent is also required to pass on the additional benefit of ITC of GST to the home buyers. It could further be corroborated with this fact that the Respondent had himself asserted that he had received a 7% benefit from the sub-contractors. Therefore, the claim of the Respondent that he would not get any benefit from the Input Tax paid to the Contractors, and thus the ITC Comparison method could give correct results only by excluding the ITC of Contractors from the total ITC post GST available to the Respondent, is incorrect and hence not acceptable.

VI. Further, the Respondent had also contended that he had gained by 2.75% based on calculations tabulated in his submission and claimed that he had already passed on the benefit of 3% to the customers. In this regard, DGAP had observed that the Respondent had made this contention merely based on assumed figures and data which had got nothing to do with the factual data/figures. Therefore, the contention of the Respondent merely based on assumption was incorrect and could not be considered.

VII. As regards the allegation of profiteering, it was observed that before 01.07.2017, i.e., before the GST was introduced, the service of construction of affordable housing provided by the Respondent, was exempt from Service Tax in terms of

Notification No. 25/2012-ST dated 20.06.2012, as amended by Notification No. 9/2016-ST dated 01.03.2016, the Respondent was not eligible to avail CENVAT credit of Central Excise duty paid on the inputs or Service Tax paid on the input services, as per the CENVAT Credit Rules, 2004, which was in force at the material time. Further, post-GST, the Respondent could avail ITC of GST paid on all the inputs and input services. From the data submitted by the Respondent covering the period April 2016 to October 2020, the details of the ITC availed by them, his turnover from the project "Laxmi Apartments" and the ratio of ITC to turnover, during the pre-GST (April 2016 to June 2017) and post-GST (July 2017 to October 2020) periods, was furnished in table-A below.

Table-A (Amounts in Rs.)

Sr. No.	Particulars	Total April-16 to June 17	01.07.2017 to 24.01.2018	25.01.2018 to 31.10.2020	Total Post GST
1	CENVAT credit of Service Tax Paid Input Services (A)	-			
2	Input Tax Credit of VAT paid on Inputs (B)	1,07,07,174			
3	Input Tax Credit of GST Availed (C)		1,47,94,714.83	5,66,97,319.21	7,14,92,034.04
4	Total CENVAT/ Input Tax Credit Available D=(A+B+C)	1,07,07,174	1,47,94,714.83	5,66,97,319.21	7,14,92,034.04
5	Total Turnover as per home buyers list (E)	50,46,00,900	24,42,31,671	45,62,27,065	70,04,58,736
6	Total Saleable Carpet Area (In Sq. Ft.) (F)	4,58,024.32			4,58,024.32
7	Saleable Area relevant to turnover (In Sq. Ft.) (G)	3,46,480.00			4,43,191.10

8	ITC relevant to Sold Area (II) = G/E*D	80,99,617.17		6,91,76,748.53
9	The ratio of ITC to Turnover (I) = II/E*100	1.61%		9.88%

VIII. In the above table -A, the turnover in respect of canceled units had been excluded from the total turnover. The Respondent had also got approval for one more Tower (Tower-10) in the post-GST period. Hence, the total saleable area had increased. Further, in the earlier report dated 23.03.2020, the ITC in the post-GST period was taken after excluding the ITC available on account of GST paid to the sub-contractors. However, the same had been considered now based on the explanation in Para 14 above. Therefore, due to the above factors and also extension in the period of investigation, the ITC had also increased substantially in the post-GST period.

IX. From the above table- 'A', it is 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 1.61% and during the post-GST period (July 2017 to 31.10.2020), it was 9.88% for the Project "Laxmi Apartments". This confirms that post-GST, the Respondent had benefited from additional ITC to the tune of 8.27% [9.88% (-) 1.61%] of the turnover.

X. The Central Government, on the recommendation of the GST Council, had levied 18% GST (effective rate was 12% because 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 on construction service in respect of affordable and low-cost houses up to a carpet area of 60 square

meters per house was further reduced from 12% to 8%, vide Notification No. 1/2018-Central Tax (Rate) dated 25.01.2018. Because of the change in the GST rate after 01.07.2017, the issue of profiteering had been examined in two parts, i.e., by comparing the applicable tax rate and ITC available in the pre-GST period (April 2016 to June 2017) when only VAT was payable with (1) the post-GST period from 01.07.2017 to 24.01.2018, when the effective GST rate was 12% and (2) with the GST period from 25.01.2018 to 31.10.2020, when the effective GST rate was 8% for residential flats. Accordingly, based on 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, was tabulated in table-B below.

Table-B (Amounts in Rs.)

Sr. No.	Particulars				
1	Period	A	01.07.2017 to 24.01.2018	25.01.2018 to 31.10.2020	Total
2	Output GST rate (%)	B	12	8	
3	The ratio of ITC to Turnover post-GST as per table (%)	C	9.88	9.88	9.88
4	An increase in ITC availed post-GST (%)	D= 9.88% (less) 1.61%	8.27	8.27	8.27
5	Analysis of Increase in input tax credit:				
6	Base Price raised from July 2017 to October 2020 (Rs.)	E	24,42,31,671	45,62,27,065	70,04,58,736
7	GST raised over Basic Price (Rs.)	F= E*B	2,93,07,801	3,64,98,165	6,58,05,966
8	Total Demand raised	G=E+F	27,35,39,472	49,27,25,230	76,62,64,702

9	Recalibrated Basic Price	$H = E * (1 - D)$ or 91.73% of E	22,40,33,712	41,84,97,087	64,25,30,799
10	GST on recalibrated basic price @ 12% or 8%	$I = H * B$	2,68,84,045	3,34,79,767	6,03,63,812
11	Commensurate demand price	$J = H + I$	25,09,17,757	45,19,76,854	70,28,94,611
12	Excess Collection of Demand or Profiteered Amount	$K = G - J$	2,26,21,714	4,07,48,377	6,33,70,091

XI. From table- 'B' above, it observed that the additional ITC of 8.27% of the turnover should have 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.

XII. Having established the fact of profiteering, the next step is to quantify the same. Based on the aforesaid CENVAT/input tax credit availability in pre and post-GST periods and the details of the amount collected by the Respondent from the Applicant and other home buyers during the period 01.07.2017 to 24.01.2018, the amount of benefit of ITC that needed to be passed on by the Respondent to the home buyers comes to Rs. 2,26,21,714/-, which included 12% GST on the base amount of Rs. 2,01,97,959/-. Further, the amount of benefit of ITC that needed to be passed on by the Respondent to the home buyers during the period 25.01.2018 to 31.10.2020, comes to Rs. 4,07,48,377/- which included 8% GST on the base amount of Rs. 3,77,29,979/-. Therefore, the total benefit of ITC that the Respondent needed to be passed on to the home-buyers for the period 01.07.2017 to 31.10.2020, comes to Rs. 6,33,70,091/- which included GST (@ 12% or 8%) on the base amount of Rs. 5,79,27,938/-. This

amount was inclusive of the profiteered amount of Rs. 57,557/- in respect of the Applicant in the matter.

XIII. Further, it was observed that at the time of the first investigation, there were 9 Towers in the project "Laxmi Apartments" having 804 units. However, during the current investigation, the Respondent had submitted that he had got the approval of Tower 10 also, having 33 units. Therefore, in the current investigation total number of units had increased from 804 to 837, and accordingly, the total saleable area of the project had increased from 4,33,504 sq. ft. to 4,58,024.32 sq. ft. Out of these 837 units, 820 units were sold and 17 were unsold. Out of 820 sold units, 663 units were booked in the pre-GST regime and 157 units were booked in the post-GST regime. Out of these 820 units, profiteering of Rs.6,33,70,091/- had been computed in respect of 814 units only, and in respect of the remaining 6 units, no profiteering could be computed as no demands were raised by the Respondent from these units in post GST period.

XIV. Further, in respect of the benefit of ITC passed on to home buyers, the NAA vide the Interim Order directed the DGAP to obtain acknowledgments from 78 home buyers selected randomly by the NAA. In this regard, it is observed that the 5 home buyers had been repeated (4 repeated 2 times (at Sr. No.14-71, 22-45, 27-77, 29-56) and 1 repeated 3 times (Sr. No. 18-42-58) in the said list of 78 home buyers. Further, in respect of one home buyer namely Sh. Pawan Kumar Yadav, no profiteering was computed by DGAP, hence no confirmation was required. Furthermore, it is observed that in respect of one home buyer namely Sh. Moolchand Bansal, unit No. 905 was booked by him on

15.04.2016 (pre-GST), and later on, it was canceled by him and the same unit was re-booked on 22.02.2020 by Sh. Anand Singh, therefore, no email was sent to the new home buyer. Hence, leaving these 8 (6 repeated home buyers, one home buyer in case of whom no profiteering was computed, and one new home buyer) home buyers in the said list of 78, the actual verification had been done in respect of 70 home buyers only. Except for 4 home buyers in the said list of 78 home buyers, the Respondent provided email IDs of all the home buyers. However, in respect of the remaining 4 home buyers, the Respondent provided his addresses. Therefore, emails were sent to 66 home buyers, and letters were sent by post to the remaining 4 home buyers. Out of 66 home buyers, replies (emails) from only 18 (including Applicant) home buyers had been received. Out of these 18 home buyers, 6 (including Applicant) had confirmed that the benefit of ITC had been received, and 10 had denied that the benefit of ITC had not been received by him from the Respondent and 2 had neither confirmed nor denied but mentioned some other reply. In respect of the remaining 48 home buyers, no replies had been received so far. Further, in respect of 4 home buyers to whom letters were sent by DGAP, a reply from only one home buyer was received and she had confirmed the receipt of the benefit of Rs. 20,972/- as a discount from the Noticee. A summary of the benefit of ITC claimed to have been passed on to the Applicant and other home buyers and the benefit of ITC passed on and duly verified by the DGAP based on confirmation emails/letters received, is tabulated in Table- 'C' below:

Table-C (Amount in INR)

Sr. No.	Category of Customers	No. of Units	Profiteered Amount (as per new computation)	Benefit claimed to have been passed on by the Noticee	Benefit passed on and duly verified	Difference (Profiteered amount still to be passed on)	Remarks
A	B	C	D	E	F	G D-F	H
1	Applicant	1	57,557	19,680	19,680	37,877	Receipt confirmed by Applicant through email. The respondent is still required to pass on the differential amount.
2	Other than Applicant	5	2,95,341	1,00,984	1,00,984	1,94,357	Receipt confirmed by the buyers through email. The respondent is still required to pass on the differential amount.
3	Other than Applicant	1	61,335	20,972	20,972	40,363	Receipt confirmed by the buyer through the letter. The respondent is still required to pass on the differential amount.
Sub Total (Confirmed) -I		7	4,14,233	1,41,636	1,41,636	2,72,597	Buyers who confirmed through emails/letters. Still diff. amt. is to be passed on.
4	Other than Applicant	10	7,91,464	2,00,676	0	7,91,464	Buyers denied through emails. Respondent is required to pass on the entire amount.
5	Other than Applicant	2	1,18,892	40,652	0	1,18,892	Buyers neither confirmed nor denied. Respondent is required to pass on the entire amount.
Sub Total (Replied) II=I+4+5		19	13,24,589	3,82,964	1,41,636	11,82,953	All buyers who replied or responded through emails/letters.
6	Other than Applicant	48	38,59,938	9,70,480	0	38,59,938	Mail sent to 48 buyers but no reply received. Respondent is reqd. to pass on the entire amount.
7	Other than Applicant	3	1,76,449	60,332	0	1,76,449	Letters were sent but no reply was received. Respondent is reqd. to pass on the entire amount.
Sub Total (Not replied) III=6+7		51	40,36,387	10,30,812	0	40,36,387	Buyers to whom emails/letters were sent but no reply received.
Sub Total (Mail/letters sent) IV=II+III		70	53,60,976	14,13,776	1,41,636	52,19,340	All the buyers to whom email/letters were sent.
8	Other than Applicant	1	1,55,710	1,20,800	0	1,55,710	Unit No.905 was re-booked in Feb 2020 by a new buyer. Hence no mail was sent to the new home buyer.
9	Other than Applicant	1	58,391	45,300	0	58,391	No profiteered amount was computed earlier. Hence, no mail was sent.
8	Other than Applicant	748	5,77,95,014	2,26,58,875	0	5,77,95,014	Mails/letters were sent to 70 buyers only as identified by the NAA.
Sub Total V=7+8+9		750	5,80,09,115	2,28,24,975	0	5,80,09,115	All the buyers to whom no emails/letters were sent.
Total VI=IV+V		820	6,33,70,091	2,42,38,751	1,41,636	6,32,28,455	

9	Unsold units	17	0	0	0	0	Unsold units
Grand Total VI-IV+V+9		837	6,33,70,091	2,42,38,751	1,41,636	6,32,28,455	Profiteered amount to be passed on.

XV. Therefore, as per the directions contained in the aforesaid order of the NAA for the DGAP, necessary verification of the claim of the Respondent was done based on emails/addresses provided. From Table -A above, it was verified that the Respondent had passed on an amount of Rs. 1,41,636/- to 7 home buyers including an amount of Rs.19,680/- passed on to the Applicant. However, it was observed that the Respondent is still required to pass on the benefit of ITC of GST of Rs. 6,32,28,455/- to 820 home buyers including an amount of Rs. 37,877/- to the Applicant.

XVI. As regards to the compliance with the issues/points raised by the NAA in the aforesaid Interim Order No. 24/2020 dated 19.11.2020, based on the above investigation and findings, it was submitted that—

- a) Since the Respondent had submitted that he had applied for an occupancy certificate but had not received the same, the period of further investigation had been considered up to 31.10.2020.
- b) Necessary verification of benefit passed on by the Respondent had been done.
- c) The NAA directed the DGAP to investigate, compute and ensure that the applicable interest is also paid to all eligible house buyers. In this regard, the Respondent had claimed that he had not paid any interest on the profiteered amount to the home buyers. However, the computation of the same could not be done at this stage as the profiteered amount computed on further investigation is still pending

determination by the NAA in terms of Section 171 of the CGST Act, 2017.

- d) In respect of differences in the turnovers of the home buyer's list and Statutory Returns in pre and post-GST periods, it is submitted that the Respondent had been executing multiple projects other than 'Laxmi Apartments', namely 'Coban Residencies', 'Elite Residencies/Express Heights' and 'Micasa'. The turnover in the Statutory Returns includes figures of him also. Respondent had provided figures of turnover in respect of projects other than 'Laxmi Apartments' and copies of GSTR-9 and a reconciliation of the same to substantiate his claim. The turnovers depicted in the statutory returns include the turnover of all the other projects including Laxmi Apartments.
- e) In respect of VAT Credit of Rs.1,07,07,174/-, the Respondent had submitted the copies of Assessment Orders under Haryana VAT Act, 2003 for 2016-17 and April 2017 to June 2017. As per these orders, the Respondent had been allowed ITC of VAT of Rs. 1,82,97,736/- and Rs. 46,85,002/- for 2016-17 and April 2017 to June 2017 respectively. Out of the total VAT Credit of Rs.2,29,82,738/- for the pre-GST period from 01.04.2016 to 30.06.2017, the Respondent had claimed ITC of VAT of Rs. 1,07,07,174/- in respect of project "Laxmi Apartments. Because of the said Assessment Orders under Haryana VAT Act, 2003, it is submitted that

the Respondent is eligible to claim the ITC of VAT in the pre-GST regime.

- XVII. Based on the details of outward supplies of the construction service submitted by the Respondent, it was observed that the service had been supplied in the State of Haryana only.
- XVIII. From the above discussion, it appeared that the benefit of additional ITC to the tune of 8.27% of the turnover, accrued to the Respondent post-GST, and the same was required to be passed on by the Respondent to the Applicant and other recipients. Section 171 of the CGST Act, 2017 appears to have been contravened by the Respondent, since the additional benefit of ITC @ 8.27% of the base price received by the Respondent during the period 01.07.2017 to 31.10.2020, had not been passed on by the Respondent to the Applicant and other recipients.
- XIX. Based on aforesaid discussions and findings, it is concluded that in the initial investigation Report dated 25.03.2020, the profiteered amount was computed as Rs. 1,39,41,309/- in respect of 770 home buyers. The Respondent claimed to have already passed on the ITC benefit of Rs. 1,55,06,800/- to all the 770 home buyers. However, the NAA did not consider the Respondent's claim and vide Interim Order No. 24/2020 dated 19.11.2020, directed the DGAP to verify the Respondent's claim by obtaining acknowledgments from approximately 10% (78 buyers) of the buyers selected randomly from the list of all homebuyers and also directed the DGAP to further investigate the present case up to 31.10.2020 or till the date of issue of Completion Certificate, whichever is earlier. In this regard, it was concluded that the necessary verification of the claim of the Respondent had been

done based on emails/addresses provided. It was verified that the Respondent had passed on an amount of Rs.1,41,636/- to 7 home buyers including an amount of Rs.19,680/- passed on to the Applicant. However, it is observed that the Respondent is still required to pass on the benefit of ITC of GST of Rs. 6,32,28,455/- to 820 home buyers including an amount of Rs. 37,877/- to the Applicant.

XX. As aforementioned, the present investigation covers the period from 01.07.2017 to 31.10.2020. However, the Respondent had not received Occupation Certificate, and therefore profiteering, if any, for the period post-October, 2020, had not been examined as the exact quantum of ITC that would be available to the Respondent in the future cannot be determined at this stage, when the construction of the project is yet to be completed. Further, in respect of the units/home buyers in whose case agreement had been made before the receipt of the Occupancy Certificate and where the balance amount is yet to be demanded, the NAA might direct the Respondent to work out the element of profiteering on similar lines as discussed/calculated above and to pass on the benefit of ITC to the respective home buyers.

XXI. Because of the aforementioned findings, it appears that Section 17(1) of the CGST Act, 2017, requires that *"any reduction in the rate of tax on any supply of goods or services or the benefit of ITC shall be passed on to the recipient by way of commensurate reduction in prices"*, had been contravened in the present case.

4. The above Report was carefully considered by this Authority and a Notice dated 15.03.2022 was issued to the Respondent to explain why the Report dated 15.12.2021 furnished by the DGAP should not be accepted and his

liability for profiteering in violation of the provisions of Section 171 should not be fixed. The Respondent was directed to file written submissions which had been filed on 21.04.2022 wherein the Respondent had submitted the following points:-

1. BRIEF FACTS OF THE CASE

- 1.1 The company is in the business of construction of residential buildings and "Laxmi Apartments" (relevant to the present notice) is one of the real estate projects being undertaken by the company.
- 1.2 "Laxmi Apartments" is an affordable housing project covered under the Affordable Housing Policy 2013 of the State of Haryana.
- 1.3 The said Affordable Housing Policy provides detailed guidelines on various aspects of the projects including but not limited to:
 - a. Fixation of Price of the flats; and
 - b. Due date of installments
- 1.4 The project Laxmi Apartments is divided into two parts as follows:
First Part Tower 1 to 9
Second Part Tower 10

2. Taxability Of The Project "Laxmi Apartments"

2.1 Pre-GST Taxability

2.2.1 Service Tax

In the Pre-GST period, the project was exempted from Service Tax in terms of Notification No. 25/2012 dated 20th June 2012. Further, even the sub-contractors providing services to the company were also exempted from payment of Service Tax and therefore there was no service tax cost being absorbed by the company in relation to sub-contractors.

2.2.2 Value Added Tax (VAT)

As regards Sales Tax the company was required to discharge VAT in the state of Haryana. The copies of relevant VAT assessment orders were already submitted before the DGAP.

2.2 Post-GST Taxability

The project being an affordable housing project was chargeable to GST with an effective GST rate of 8%. Further, in GST the sub-contractors were also liable to charge GST from the company. The charge of taxes from the company became an additional cost for the company as no such taxes were collected before the implementation of GST, however, since the taxes were eligible as ITC the impact of additional cost was nullified, but at no point, the company had gained anything just because ITC is eligible in the GST regime. The issue is also discussed in the paragraphs below.

2.3 Summary

The summary of Post and Pre-GST tax liabilities on outward and inward supplies is as follows:

Act	Outward Supply	Inward Supply
Service Tax	Exempt	Sub-Contractors: Exempt Others: Taxable
VAT	Taxable	Taxable
GST	Taxable	Taxable

3. Profiteered Amount Calculated By The DGAP

The Respondent stated that the profiteered amount calculated by the DGAP cannot be accepted for the following reasons:

- The meaning of the term "profiteered" in terms of Sec 171 of the GST Act, 2017 was wrongfully understood by the DGAP.

- b) Use of the flimsy method of using the ratio of ITC to turnover for calculation of the profiteered amount.
- c) Use of the wrong rate of taxes in the calculation of profiteered amount.
- d) Comparing the incomparable i.e. ITC of Pre and Post GST.
- e) Using the same figures and mechanism of Part 1 of the Project (Tower 1 to 9) and Part 2 of the Project (Tower 10)

3.1. Meaning of the term profiteering in terms of Sec 171 of the GST Act

The DGAP had misunderstood the entire concept of profiteering. To discuss the same, it is necessary to understand the following:

- 3.1.1 In the given case there is no reduction in the rate of tax of output tax rather after the implementation of GST the rate of tax had increased to 8%.
- 3.1.2 The DGAP had failed to appreciate the meaning of "profiteering" in the context of Sec 171 of the GST Act and had blindly taken the entire amount of ITC as "benefit of input tax credit" and had used the same for calculation of profiteered amount. Therefore, the report of DGAP cannot be accepted as it is not in line with the expectations of Sec 171 of the GST Act read with Rule 126 of the GST rule.

3.2. Using the methodology of ITC to turnover

- 3.2.1 The project under consideration in the instant was commenced on 22nd March, 2016 off which Occupation Certificate (completion certificate) for the First Part of the Project (Tower 1 to 9) was received on 9th July, 2021, which is almost five years and four months and as regards the Second Part of the Project (Tower 10) the actual construction started after July, 2021 and even as on date the second part of the project is not even 50% complete.

3.2.2 The time span of the real estate project, therefore, requires due consideration, further even the value of inward supplies (expenses) and the value of outward supplies (receipts) was independent of each other and do not have any correlation with each other in any manner whatsoever.

3.2.3 The optimum results of any analysis of real estate project could be arrived only if it is undertaken from the beginning of the project till the completion of the project. However, in the instant case the DGAP had undertaken the analysis, by comparing the inward supplies and outward supplies of limited period and further compared the values of pre and post-GST. Since, the entire method used by the DGAP is very flimsy and arbitrary the same is liable to be rejected.

3.3 Use of wrong rate of tax in the calculation of profiteered amount

The DGAP in his report had stated that the output rate of tax is 12%, which is wrong as the actual rate of tax was only 8%. This mistake reflects that the DGAP had not considered the facts of the case rather had updated the figures of the company in a pre-drafted excel worksheet to arrive at some specific answers which had no relevance with the facts of the present cases.

3.4 Comparing the incomparable

The DGAP had also failed to appreciate that a mere difference in ITC availed pre and post GST cannot be said to be a benefit to the company. There were numerous factors which impact the real estate projects to illustrate sub-contractor cost, steel cost, cement cost etc. Further post implementation of GST the effective rate of tax of certain specified goods and services had also increased from 12.5% or 15% to 18% or 28%. This additional amount of taxes would impact ITC to turnover ratio and thereby making the entire comparison arbitrary.

3.5 Using the same figures and mechanism for the two parts of the project

The project consists of two parts wherein first part contains 9 towers that had received completion in July, 2021 whereas for the second part of the project i.e. Tower 10 the construction commenced after July, 2021. Just because the booking amount of Tower-10 was received the same could not be made part of the issue under consideration. This inclusion also reflects the non-considerate approach of the DGAP including not understanding of the facts of the case.

3.6 Profiteered Amount According To The Company

The project "Laxmi Apartments" is divided in two parts Part 1 of the project which consists of "Tower 1 to 9" and Part 2 of the Project which consists of "Tower 10". The Part 1 of the project was completed on 9th July, 2021 i.e. the date when occupation certificate was received, whereas construction of Part 2 of the Project commenced after Jul, 2021. The company had therefore analyzed the two parts of the project independently.

3.7 Further, the company after introduction of GST had passed on the benefit of GST by waving of the contract price in the following manners to its customers:

S. No.	Particulars	Benefit passed on
1	Flats booked upto 31 st March, 2019	3% of the Total demand to be raised after 1 st July, 2017.
2	Flats booked upto 1 st April, 2019	6.48% of the Total demand to be raised.

The summary of benefit passed on or to be passed on at the time of issuance of demand is as follows:

S. No.	Particulars	Benefit passed on
1	Part 1 of the Project (Tower 1 to 9)	Rs 2,06,88,785/-
2	Part 2 of the Project (Tower 10)	Rs 37,18,880/-
	Total	Rs 2,44,07,665/-

3.8 Since Part-1 the project (Tower 1 to 9) had already received occupation certificate, therefore in the considered view of the company the profiteering amount shall be calculated till the date of completion as the company would had final figures and as regards Part-2 of the project (Tower 10) since the construction had commenced after July, 2021 the same shall be outside the scope of the notice issued by NAA even if some booking amount was received during the period of review.

3.9 The summarized details of the Part 1 of the project (Tower 1 to 9) was as follows:

S. No.	Particulars	Value	In Percentage
1	Total No of flats	804	100.00
2	Total No of flats sold till occupation certificate	799	99.38
3	Total No of flats unsold till occupation certificate	5	0.62
4	Total area of the project in SQ foot	433504	100.00
5	Total area of the project sold till occupation certificate (in	430822	99.38

	SQ foot)		
6	Total area of the project unsold till occupation certificate	2682	0.62

3.10 The total ITC of the company from 1st July, 2017 to 31st July, 2021 for the first part of the project under various categories is as follows:

S. No.	Category	Total ITC	Reversal of ITC on account of Unsold flats	Effective ITC
A	B	C	D= C X 0.62%	E= C-D
1	Sub- Contractor	4,31,03,003.03	2,66,669.41	4,28,36,333.62
2	Cement & Steel	2,50,57,764.41	1,55,027.23	2,49,02,737.18
3	Other Services	37,56,043.23	23,237.87	37,32,805.36
4	Other Goods	31,72,786.96	19,629.38	31,53,157.58
	Total	7,50,89,597.63	4,64,563.88	7,46,25,033.75

3.11 From the four categories as provided in column B of Table above, the company is not getting the "benefit of input tax credit" as explained above for the following categories namely:

Category	Effective ITC	Remarks
Sub- Contractor	42836333.62	Prior to the implementation of GST, no taxes were charged by the sub-contractor and therefore there was no outflow of the company and

		accordingly no question of ITC. However, post-GST the sub-contractors were liable to charge GST from the company and the company was getting credit for the same. The said credit is not a benefit to the company rather is only a tax-neutral transaction where the company first pays tax and then gets it back as ITC.
Cement & Steel	24902737.18	Prior to implementation of GST the company was getting ITC of cement and steel and even after implementation of GST the company is getting the ITC so as already understood in such cases there is no "benefit of input tax credit" as the amount paid is allowed as credit thereby making it tax neutral or cost neutral but at no point there is any additional gain to the company.
Other Goods	3153157.58	

3.12 Further, for the category "Other services", the company is getting "benefit of Input Tax Credit" which is effectively Rs 37,32,805/-. Therefore, the total benefit arising to the company on account of the profiteered amount in accordance with the provisions of Sec 171 of the GST Act is only Rs 37,32,805/-.

3.13 The total benefit passed on by the company was Rs. 2,06,88,785/-. The company had already passed on more benefit than the profiteered amount which is Rs. 37,32,805 therefore the proceedings initiated under Sec 171 of the GST Act shall be concluded accordingly..

3.14 The DGAP in its report had agreed that the ITC of sub-contractors should not have been the part of his calculation but since the company had benefited in reduction in value of sub-contractor charges, he had included the same. In this regard, it is reiterated that the provisions of sec 171 had to be interpreted very strictly and the profiteered amount shall be calculated only in two circumstances i.e. reduction in rate of tax (which is not applicable in the given case) and "benefit of input tax credit".

However, even if for the sake of theoretical discussion, it is assumed that reduction in price of inward supplies is part of profiteering even then the maximum amount would be as under:

Category	Effective reduction in price or benefit of ITC
Sub-Contractors	Rs 2,00,33,575/-
Cement and Steel	Rs 9,06,898/-
Other Services	Rs 37,32,805/-
Other Goods	-
Total	Rs 2,46,73,278/-

From the above table, the maximum benefit that the company could be said to have received is Rs 2,46,73,278/-; however, it is again reiterated that this benefit is not profiteering amount in terms of Sec 171 of the GST Act. Further, the company had already passed on the benefit of Rs 2,06,88,785/- as reduction in price which is 83.84% of the total benefit and the benefit left with the company is very nominal

which is required to up the inflation costs over the five years of the project including contingencies and additional costs arising due to delays of Covid-19 pandemic.

3.15 As regards Part-2 of the Project (Tower-10) it is stated that the:

- a) The effective GST rate is 8% off which 6.84% is already provided as benefit. The said amount is much more than percentage of profiteered amount calculated for Part-1 (Tower-1 to 9) of the project.
- b) The aspect of reduction of rate of inward supplies also does not apply for Part-2 of the project as the prices of cement and steel had increased multi fold when compared to 2017.

Basis above there cannot be any profiteering in Part-2 of the project. Further, it is again reiterated that Part-2 of the Project is outside the scope of current notice and cannot be included in the same merely because of receipt of booking amount.

5. Copy of the above submissions dated 21.04.2022 filed by the Respondent were supplied to the DGAP for supplementary Report under Rule 133(2A) of the CGST Rules, 2017. The DGAP filed his clarifications on the Respondent's submissions vide their supplementary Report dated 12.05.2022, wherein they had clarified that:-

- i. The Respondent had contested that the DGAP had failed to appreciate the meaning of "profiteering" in the context of Section 171 of the CGST Act and had blindly taken the entire amount of ITC as "benefit of input tax credit" and had used the same for calculation of profiteered amount. In this regard it is submitted that Respondent had failed to appreciate that the DGAP had taken the input tax credits

availed/available in pre-GST and post-GST regimes and after comparing these amounts, the additional benefit of ITC available in post-GST regime had been considered for computation of profiteering. Section 17(1) of the CGST Act, 2017 is very clear which states that any reduction in the rate of tax or the benefit of ITC had to be passed on to the recipient by way of commensurate reduction in price. The additional benefit of the ITC accrued to the Respondent is determined only on the basis of the facts of the instant case.

Furthermore, the methodology adopted by DGAP in its Report is in line with the legal principles and this methodology of DGAP had been consistent throughout in all its reports involving an allegation of profiteering in similar cases and had been settled before by Authority. Therefore, the profiteering computed in the instant case is entirely based on the facts and circumstances of the case and the data/information provided by the Respondent which is well within the confines of the law.

- ii. The Respondent had contested that under Real Estate Project, the value of inward supplies (expenses) and the value of outward supplies (receipts) was independent of each other and do not have any correlation with each other in any manner whatsoever. In this regard it is submitted that ITC is available on the inputs (goods and services) purchased/used in the project, the development of which is entirely based on the turnover i.e., the amounts collected from the customers. In Real Estate Sector, if no payments were being received or no amounts were collected from the customers/buyers, the construction or development of the project would stop in absence of money. If, the

payments were received/collected as per the payment plans, the construction or development of the project would continue as per the development plan and accordingly inputs would be used in the construction of the project on which the "Input Tax Credit" would be available. This "Input Tax Credit" available on the inputs would be utilized for payment of GST on the amount/payments collected/received from the customers/buyers. Therefore, it is amply clear that the ITC which is related to inputs, and taxable turnover which is related to outputs (payments of GST on amounts collected), was mutually dependent on each other. Hence it is incorrect to say that in Real Estate Sector, there is no correlation of inward supplies (expenses) and the value of outward supplies (receipts).

Further, it is pertinent to mention here that the additional benefit of the ITC accrued at any given point of time is associated with the whole project whereas the benefit of ITC required to be passed on in terms of Section 171 would be computed proportionate with the area sold and the actual amount to be passed on to each home buyer could only be determined by factoring the demand raised from the home buyers or advance received from them. Thus, the turnover considered for the computation of the profiteering pertains to the sold units only in the project. Whereas the total ITC availed pertains to the entire project of the Noticee. The ratio of the ITC to the taxable turnover is computed to bring in picture the buyers from whom demands were raised or advance were received by the Respondent so that the additional benefit of ITC attributed to buyers could be commensurately passed on to such eligible buyers. Therefore, to determine the actual ITC attributable to the sold units, the proportionate turnover is considered. Hence, the methodology

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on the basis of ratio of ITC to the turnover of pre-GST regime with post-GST adopted by the DGAP is correct and justifiable under the above provisions of Section 171.

- iii. The Respondent had raised objection over the time periods taken in the pre and post-GST. In this regard, it is submitted that the period of investigation had neither been prescribed in the Central Goods and Service Tax Act, 2017 nor in the corresponding Rules/Notifications. However, it is clarified that the Input Tax Credits in pre-GST (01.04.2016 to 30.06.2017) and post-GST (01.07.2017 to 30.09.2019) periods were not compared alone. In the instant case, the DGAP compared the percentage (%) of ratio of ITC to the taxable turnover in pre and post-GST periods. In pre GST period (01.04.2016 to 30.06.2017), to ascertain the percentage of ratio of ITC to the taxable turnover, a considerable period of 15 months had been considered which is reasonable period of time. In this regard it is submitted that in any business, inputs and outputs were correlated. If, in any business, inputs were increased then correspondingly outputs would also increase and vice-versa. Therefore, ITC which is related to inputs and taxable turnover which is related to outputs, was mutually dependent on each other. Thus the ratio of ITC to taxable turnover in pre GST regime would not change drastically even if the long span of period is considered.

Further, in respect of post-GST period i.e., from 01.07.2017 to 31.10.2020, it is submitted that in the instant case, initially the DGAP received reference from the Standing Committee on Anti-Profiteering on 28.06.2019 to investigate the matter, and Notice for initiation of investigation was issued on 09.07.2019. Hence the period from

01.07.2017 (date of implementation of GST law) up to the month of receipt of reference was taken up for investigation (post-GST) i.e., from 01.07.2017 to 30.06.2019. This practice is uniformly adopted by DGAP in respect of all investigations to cover the period of investigation. It is further clarified that the DGAP and the NAA were statutorily required to complete his task within a given time frame. Therefore, the ITC availed and the consequential profiteering, if any, had to be determined at a given point of time and such determination cannot be deferred till the completion of the project. Hence, the investigation was done up to 30.06.2019 and investigation report was submitted to the NAA on 25.03.2020. However, the NAA referred back the matter under Rule 133(4) of the CGST Rules, 2017 and specifically directed the DGAP to further investigate the matter up to 31.10.2020. Accordingly, further investigation in the matter was carried out for the period from 01.07.2017 to 31.10.2020. Furthermore, to address the contention of the Respondent, a reasonably long period of 15 months in pre-GST period and 40 months in post-GST periods had been considered to compute the profiteering. Moreover, the ITC taken into consideration is proportionate with the area sold in respective periods. Therefore, the periods taken in pre and post-GST were justifiable and were within the confines of the law.

- iv. The Respondent has alleged that DGAP has used wrong rate of tax in the calculation of profiteered amount. This averment made by the Respondent is factually incorrect. In this regard it is submitted that the Central Government, on the recommendation of the GST Council, had levied 18% GST (effective rate was 12% in view of 1/34 abatement for land value) on construction service, vide Notification No. 11/2017

Central Tax (Rate) dated 28.06.2017. The effective GST rate on construction service in respect of affordable and low-cost houses up to a carpet area of 60 square meters per house was further reduced from 12% to 8%, vide Notification No. 1/2018 Central Tax (Rate) dated 25.01.2018. Therefore, since the Respondent's impugned project is covered under affordable housing scheme, the rate of GST had been considered as 12% and 8% for the periods from 01.07.2017 to 24.01.2018 and from 25.01.2018 to 31.10.2020 respectively which is correct.

- v. The Respondent has also alleged that DGAP has been comparing the incomparable. The contention of the Respondent is denied as erroneous. Taxable Turnover pertains to the demands raised or advance received by the Respondent from his customer/buyers which had got nothing to do with the variations in cost of raw materials, increase in cost of procurement of goods/services etc. later on. In construction services, duly considering the cost of raw material and other variables, the total cost of flat/unit and time & procedure of the payment gets fixed at the time of agreement/contract. The Respondent had only mentioned the factors which led to increase in cost of raw materials and services like increase in sub-contractor cost, steel cost and cement cost etc. However, he had forgotten to mention the factors which led to decrease in cost of construction as the Respondent had become eligible for credit of GST paid on materials like steel and cement in the post-GST period which was not available to him on the Central Excise Duty, Entry Tax etc. paid on inputs like steel and cement in pre-GST period. Moreover, the increase in sub-contractor's cost (due to applicability of GST on sub-contractor's service in GST regime) had also increased the availability

of ITC which was not available to the Respondent in pre GST regime. However, in terms of Section 171 of the CGST Act, 2017, the benefit of additional ITC is required to be passed on by every supplier of goods/service in the supply chain. Hence, due to availability of additional benefit of ITC to the sub-contractor, the sub-contractors were also required to pass on the benefit of ITC to the Respondent in terms of Section 171 of the CGST Act, 2017. In fact, the sub-contractor's cost must have decreased as against the claim of the Respondent of having sub-contractor's cost being increased.

Further, by paying more taxes on inputs and inputs services, if any, in GST-regime, the Respondent becomes eligible for more ITC in GST-regime, however, the rate of tax on outward supplies had also increased as compared to pre-GST regime. Hence this increased rate of GST is being charged by the Respondent from his customers/buyers. Therefore, at the time discharging of his tax liabilities, the Respondent avails the additional ITC which had been increased in GST regime. Hence the Respondent was not required to pay even a single penny from his own pocket. Therefore, the methodology on the basis of the cost adopted by the Respondent in this regard cannot be accepted as it is not based on correct interpretation of the above provisions of Section 171. However, cost of materials mentioned by the Respondent does not give an exact quantum of the additional ITC benefit. The increase or decrease in costing/pricing had got nothing to do with the increase/decrease in rate of tax and availability of ITC. These financial and commercial considerations and other issues such as inflation were already accounted for by the Respondent while launching a project and his lack of wisdom can't come at the cost of benefit of ITC that is

additionally accruing to the customers on account of GST. The ITC to Turnover ratio comparison is more relevant method to arrive at the correct profiteered amount. It is also submitted that the cost of material in the subject case is immaterial as the Respondent had to just pass on the ITC benefit which had accrued to him on account of additional ITC to the customers in the post-GST period as compared to the pre-GST period. Accordingly, the DGAP had rightly considered the ITC to turnover details to arrive at the profiteered amount in the present case. Further, it is also submitted that the calculation done by the DGAP depends on the ITC availed and consideration received by the Respondent from the flat buyers which is also in absolute terms. Therefore, it is practically possible to pass on the ITC benefit to the eligible customers on the basis of the above mathematical methodology. It is pertinent to mention here that the benefit of the ITC was accruing to the Respondent after GST implementation which the Respondent was utilizing on regular intervals while discharging his GST liabilities. It is pertinent to mention here that the Respondent was charging GST from his customers regularly and ITC benefit was being enjoyed by him only whereas the benefit of ITC must be passed on to his customers on each and every consideration demanded by the Respondent in terms of Section 171 of the CGST Act, 2017. Therefore, the claim of the Respondent is not acceptable.

- vi. The Respondent had contended that second part of the project i.e., Tower 10, the construction commenced after July, 2021 and just because of booking amounts received, the same could not be made part of the issue under consideration. In this regard it is submitted that the project was launched in GST regime and the Respondent had obtained

single RERA registration for the entire project. Since, for both the parts, there was single RERA registration that was obtained in pre-GST period by the Respondent, the second part cannot be spared from the current investigation on the mere basis that the construction of same was commenced in July, 2021. Accordingly, the DGAP had adopted a uniform practice of limiting the scope of investigation to only that project (on the basis of RERA registration) in respect which the anti-profiteering application had been filed and for which the direction to investigate had been given by the Standing Committee. However, the scope of investigation covers all other recipients in that project, besides the Applicant. Hence, the contention of the Respondent in this regard is not considered and investigation is carried out for both the parts of the project.

Further, the averment made by the Respondent that the completion certificate for the first part was received by the Respondent in July, 2021 is factually incorrect or if it is so, then the Respondent had suppressed the facts before DGAP. In this regard it is submitted that during further investigation in this case, the Respondent was asked for completion certificate of the project. However, the Respondent submitted before the DGAP that he had applied for the same. The Respondent submitted various documents/information during further investigation in the case and his last reply submitted before the DGAP was on 17.11.2021. If the Respondent had already received the completion certificate in July, 2021, then same was not informed/ submitted before the DGAP. Hence, it appears that these facts were suppressed by the Respondent before DGAP and he did not contest the same before DGAP during investigation. However, the Respondent is

87

now claiming the same before NAA. Therefore, the claim of the Respondent is not tenable.

The Respondent had prayed before the NAA that the report of DGAP should not be considered and the profiteered amount calculated in the said report should be rejected. However, it is submitted that for the reasons mentioned above, the Respondent is not entitled to the relief he had claimed and hence, in view of the above submissions, it is requested that the present investigation report might be considered as fair and correct.

vii. The Respondent had claimed to have been passed on the benefit of ITC of Rs. 2,44,07,665/- to his customers/home buyers whereas during the course of further investigation in this case, the Respondent claimed to have been passed on the benefit of ITC of Rs. 2,42,38,751/- before the DGAP. However, the claim of the Respondent is not substantiated with any documentary evidence. Therefore, the verification done by the DGAP in its report be considered as benefit passed on by the Respondent to the home buyers.

viii. The Respondent had tabulated the ITC available to him in respect to Part 1 of the project i.e., Tower 1 to Tower 9 and claimed the eligible (effective) ITC attributable to the sold area (after reversal of ITC on account of unsold units) as of Rs.7,46,25,033.75. It is pertinent to mention here that during the course of further investigation in this case, the Respondent submitted before the DGAP that the entire ITC available for the project (including Part 2 i.e., Tower 10) was Rs.7,14,92,034/- only and on the basis of the same the net ITC attributable to the sold area was quantified as Rs.6,91,76,749/-. There

appears substantial difference in the ITC pertaining to the project and it also appears that the Respondent had suppressed the actual figures before the DGAP during the investigation.

- ix. With regard to Respondent's averments about Sub-Contractors it is to submit that in pre-GST regime, the Respondent and his sub-contractors were not liable to pay service tax and hence both were exempted. However, after implementation of GST, both were liable to pay GST. However, as stated above that in case of construction service, while the ITC of Service Tax was available, the ITC of Central Excise duty paid on inputs was not available to the service provider. Such input taxes, the credit of which was not allowed in the erstwhile tax regime, used to get embedded in the cost of the goods or services supplied, resulting in increased cost. With the introduction of GST with effect from 01.07.2017, all these taxes got subsumed in the GST and the ITC of GST became available in respect of all goods and services, unless specifically denied. Broadly, the additional benefit of ITC in the GST regime would be limited to those input taxes, the credit of which was not allowed in the pre-GST regime, but allowed in the GST regime. This additional benefit of ITC in the GST regime is required to be passed on by the suppliers to the recipients by way of commensurate reduction in price, in terms of Section 171 of GST Act, 2017. Therefore, on implementation of GST, the sub-contractors also benefitted with the additional ITC and in terms of Section 171 of the CGST Act, 2017, the benefit of additional ITC is required to be passed on by every supplier of goods/service in the supply chain. Hence, due to availability of additional benefit of ITC to the sub-contractor, the

8

sub-contractors were also required to pass on the benefit of ITC to the Respondent in terms of Section 171 of the CGST Act, 2017. However, it is a matter of fact that the Respondent re-negotiated with his sub-contractors and got reduction of 7% in the Contractors Bills post GST. This claim was made by the Respondent himself before DGAP during the course of further investigation of this case. Therefore, it is amply clear that the Respondent had received benefit of ITC from his sub-contractors and now claiming that he had not been benefitted asserting same as tax neutral transaction.

8. With regard to Respondent's averments about Cement & Steel the Respondent is claiming that prior to implementation of GST, the Respondent was getting ITC of Cement and Steel and even after implementation of GST, the Respondent is getting ITC of the same and asserted that in such cases there is "benefit of input tax credit". In this regard it is submitted that the Respondent had forgotten to mention that the input tax credit of the Central Excise Duty, Entry Tax etc. paid on inputs like steel and cement in pre-GST period was not available to him. However, after implementation of GST, since the Central Excise Duty/VAT/Entry Tax etc. had been subsumed in the GST, he had become eligible for credit of GST paid on these materials like steel and cement in the post-GST. Hence, it is abundantly clear that the Respondent had been benefitted with the additional ITC in post-GST period.

- xi. With regard to Respondent's averments about 'Other Goods' it is to submit that as the Respondent had not specified these "Other Goods", the claim of the Respondent is not tenable. However as stated above, the Respondent would definitely have been benefitted with additional

ITC in post-GST on these other goods due to the availability of ITC of GST paid on these "Other Goods" as various taxes being levied on these "Other Goods" in the pre-GST regime, out of which the credit of certain taxes was not available to the Respondent and same is now available to him.

- xii. With regard to Respondent's claim that they have passed on the benefit of Rs. 2,06,88,785/- it is to submit that, the claim of the Respondent of having been passed on the benefit of Rs.2,06,88,785/- had neither been supported with any documentary evidence and nor could be verified by the DGAP. Hence same is not tenable. Further, the profiteered amount of Rs.37,32,805/- as arrived by the Respondent is only an assumption that had got nothing to do with the actual profiteering computed by the DGAP.
- xiii. The benefit of additional ITC available to the Respondent in post-GST regime under all the categories mentioned by the Respondent, squarely falls within the ambit of Section 171 of the CGST Act, 2017. Therefore, the investigation carried out by the DGAP and report submitted on its findings are correct and within the scope of Section 171 of the CGST Act, 2017 and Rules made thereunder.
- xiv. With regards to contention of the Respondent regarding passing on the benefits with respect to Tower 10 it is to submit that during the course of further investigation of the case, the Respondent did not make such submissions before the DGAP that he had passed on the benefit of ITC

8

to the buyers of Part 2 i.e., Tower 10 of the project. Moreover, now also the Respondent failed to produce any documentary evidence in support of his claim that benefit @6.84% had been passed on by him to the buyers of Tower 10 of the project.

However, it is pertinent to mention here that the Respondent is contesting that there was no benefit accrued to him as far as Part 2 i.e., Tower 10 of the project is concerned as the construction of the same commenced after July, 2021. Simultaneously, the Respondent is also claiming that he had passed on the benefit of ITC @6.84% which is very huge as compared to the rate of GST i.e., @8%. Both these contentions were contradictory to each other.

6. On the basis of above clarifications filed by the DGAP, the Respondent vide his letter dated 25.05.2022 had filed his reply and identified the following disputed issues:

Dispute 1: The Project Laxmi Apartments had two separate parts i.e. Tower 1 to 9 being the First Part and Tower 10 being the Second Part

The company submitted that project Laxmi Apartment was divided in two parts as under:

First Part	Tower 1 to 9
Second Part	Tower 10

The company also submitted that, the First Part of the Project i.e. Tower 1 to 9 was completed in the month of July, 2021 and the Second Part of the Project commenced after July, 2021. However,

DGAP in various places of its reply had dis-regarded the said fact merely on the ground that both the Parts were in the same Project i.e. Laxmi Apartments.

The company reiterated that the Project Laxmi Apartment had two separate and independent parts and therefore the same needed to be analyzed separately. In order to substantiate the claim, the company submitted the following documents:

i. Approval Letter dated 26th March, 2015:-

The company had initially applied for approval of Tower 1 to 9 and the same was approved vide letter dated 26th March, 2015. Tower 10 was not existing at the time of first application including approval.

ii. Addition of Tower 10

In May, 2019 the company applied for construction of Tower-10 which was approved on 10th Dec, 2019.

iii. Completion /Occupation Certificate

The company submitted the completion certificate for Tower 1 to 9 which was obtained on 9th July, 2021.

The various dates of the projects could be summarized as under:

Approval of Tower 1 to 9	26 th Mar, 2015
Approval of Tower 10	10 th Dec, 2019

Acute Disruption in Construction activity due to COVID-19 Pandemic	Mar, 20 to Jul, 20 [First wave] Apr, 21 to Jun, 21 [Second wave]
Occupation Certificate of Tower 1 to 9	9 th July, 2021
Commencement of construction of Tower-10	July, 2021

Further, since Tower-10 did not exist before implementation of GST the profiteering provisions were not applicable and the same is already held by this Honorable Authority in the following cases:

- a. Devroop Guha v. Signature Global (India) (P.) Ltd
- b. Director General of Anti-profiteering v. Alton BuildtechIndia (P.) Ltd
- c. Darshan Joshi v. Lodha Developers Ltd

Though, the anti-profiteering provisions did not apply to the company it had itself reduced the price of the flats by 6.84% of the Total amount received and receivable from the buyers.

Dispute 2: Considering the entire amount of ITC as benefit of ITC

DGAP had failed to *distinguish between the two terms ITC and Benefit of Input Tax Credit.*

In this regard it is reiterated that, the objective of Sec. 171 is to identify the benefit of ITC and not use a short cut of using the entire ITC, therefore the ideal working would have been to classify the input tax credits availed by the company in the following categories:

Category	Remarks
ITC available PRE-GST and POST-GST	No benefit of ITC therefore the value should be ignored.
ITC not available PRE-GST but available POST-GST	Qualifies as benefit of ITC and therefore commensurate reduction in Prices is required.
ITC not applicable (no tax was applicable earlier) in PRE-GST period but ITC is available POST GST	No benefit of ITC, as there was no tax cost before implementation of GST which is now available as ITC. Co. is paying the tax amount and thereafter taking the credit.

From the above three categories where there is Benefit of ITC the same needed to be passed on as commensurate reduction in prices and there is no need for any comparison with taxable turnovers etc. The company had done the above said activity and had provided the summary of its observation in Para 4 of its submission dated 21st April, 2022.



The Respondent had submitted that the Authority had directed a similar working to the DGAP in the case of Sumit Mansingka vs E-Homes Infrastructure (P.) Ltd.

Dispute 3: Methodology adopted by DGAP of comparing ITC to Total Turnover

The company had explained why the methodology adopted by DGAP was not correct, however, the DGAP had rejected the explanations of the company merely on the ground that inward supplies and outward supplies were directly correlated to each other. Further, to justify his claim he had stated that, in case there were no outward supplies (receipt of money from flat buyers) the construction of the project would stop.

In this regard, the company stated that the DGAP had misconception that outward and inward supplies of the real estate projects were directly correlated to each other. The inward and outward supplies of real estate project were not co-related and specially it is an Affordable Housing Project and to substantiate the claim we wish to state that:

- a. The company had a total of 804 flats in Tower 1 to 9 of which not all the flats are sold at the very inception of the project, rather even today (after the occupation certificate had been received) 5 flats was unsold, but those flats had already been constructed i.e. inward supplies had been received but there had been no outward supply.
- b. The company had already received occupation certificate for the

project and therefore there would be no major inward supplies (ITC), however, not all the amount due from the flat buyers is received i.e. going forward there be no inward supply but the company would have outward supply on account of balance installments.

- c. When the company started the project then some flats were booked, however, the construction of the entire project was undertaken i.e. cement, steel and sub-contractors services were being procured for the project as a whole and not for only those who people who had booked the flat.
- d. Further, since the project is an affordable housing project the installments get due on the basis of no of days and is not linked with even the construction of the project therefore even if there is no construction in a period the outward supply might be there and there could be a situation wherein there is no outward supply but there is huge flow of inward supply.

Further, the Notification No 3/2019 Central Tax Rate dated 29th March, 2019, which had stipulated percentage completion method for calculation of ITC allowance during the change in tax rate structure of real estate projects. This was again required since the inward supplies and outward supplies in a particular tax period do not match with one another.

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Furthermore, since the inward supplies and outward supplies of one period in real estate project was not co-related various departments and institutions had laid down mechanism for the same, to illustrate a few:

- a. Ministry of Corporate Affairs: Ind AS 115 Revenue Recognition by Real Estate Companies and AS 7 Construction Contracts
- b. Income Tax: ICDS III Construction Contracts
- c. ICAI: Guidance Note on Accounting of Real Estate Transaction.

The various bodies had specifically issued documents only for the purpose of ensuring that the deviation of inward and outward supplies is properly matched and accounted and all the above explanation clearly stipulates that the understanding of outward and inward supply was co-related is incorrect. As regard the construction would stop if there is no outward supply then the DGAP should have reviewed the Balance Sheet of the company wherein substantial loans were taken only for such type of situation.

Dispute 4: Rate of Output Tax

The effective output rate of tax of the company was 8% under the category of Affordable Housing Scheme against which The DGAP had stated that the effective rate was 12% for the period upto 25th Jan, 2018 i.e. till the date of issue of Notification No 1/2018.

The services of company were already covered under Notification No.20/2017 dated 22nd Aug, 2017 and the effective rate of Services was 8% and not 12%. The specific S.No is 3(v)(d) and as already stated since DGAP had used wrong rate of tax the calculation

cannot be accepted.

Dispute 5: Comparing the incomparable

The company submitted that DGAP had not understood the facts of the case. He restated that:

- a. Sec 171 requires that the company had to pass on the benefit of ITC (and not the entire ITC) to the buyer.
- b. Sec 171 does not cover reduction in cost of inward supplies and we all understand had this been the intention the law makers it could have suitably amended the law but even after several amendments he had retained the words benefit of ITC and not benefit due to implementation of GST or any other term.

The Respondent restated that comparing ITCs of two periods cannot be the manner to identify the benefit of ITC for Sec 171 and just because it is proportionately calculated it would give correct result is unacceptable. ITC is not a benefit to the company because the company had to first pay the tax amount to its suppliers/vendors and thereafter it gets credit so it does not come for free. The benefit is when the company was paying a tax amount which was earlier not creditable, therefore becoming a cost, but is eligible post GST, thereby reducing the cost.

However, no step had been undertaken by the DGAP to calculate the benefit rather a flimsy method lacking in all parameters had been used to calculate the profiteered amount.

The Respondent had submitted that the Authority had similar view in the case of Sumit Mansingka vs E-Homes Infrastructure (P.) Ltd.

Dispute 6: Amount of Benefit passed by the company

The company had stated that the total benefit that would be passed on by it for the entire project is Rs 2.44 cr i.e. for both the parts and the relevant period would be from 1st July, 2017 to the last invoice issued by it, however, the values considered by the DGAP is for the period 1st July, 2017 to 31st Oct, 2020 and therefore the two values would not match. The company at various places had categorically specified that he was submitting values for the entire project since Part I of the project is completed and the second part of the project is outside the purview of Sec 171 but for the DGAP these were irrelevant facts and required no consideration.

As regards the evidence, the company stated that this is an affordable housing scheme where the price of flats is fixed by the State Government with no discretion of the builder, however, Post implementation of GST after getting the understanding of various issues the company itself decided to reduce the prices of flats as under:

S. No	Particulars	Benefit passed on
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1.	booked upto 31 st March, 2019	3% of the Total demand to be raised after 1 st July, 2017
2.	booked after 1 st April,	6.48% of the Total demand to be raised.

Dispute 7: Amount of TTC

DGAP had again not considered that the figures considered by him were for the period 1st July, 2017 to 31st Oct. 2020 and whereas the company had taken the figures from 1st July, 2017 to 31st July, 2021 i.e. till the month in which occupation certificate had been received. The details were already made available in the earlier submission.

Dispute 8: Ascertainment of Benefit of TTC

- a. **Sub-Contractors:** DGAP had not considered the issue raised related to sub-contractors. The DGAP has not given due consideration to the the impact of reduction in value of inward supply, in the understanding of DGAP if there is reduction in cost then the entire TTC shall benefit of TTC. The Respondent reiterated that the term benefit of TTC had been grossly misunderstood and misused in the entire working of the DGAP wherein the TTC amount is treated at par with benefit of TTC. The company restated that TTC on account of sub-contractor is not a benefit of TTC as no

amount was becoming cost pre-GST which is now available as credit.

- b. Cement and Steel: Similarly, the company was already getting the benefit of Value Added Tax prior to implementation of GST and since the company was purchasing it from traders it never had any amount under the head excise duty. Therefore, there is no new ITC which the company is getting due to the implementation of GST, however, The benefit of reduction in cost had been taken into due consideration in Para 4.9.
- c. Other goods: The company had already specified in various paragraphs that the total procurements were divided in four major categories. The other goods majorly represent cost of Lifts and some electrical fitting. In other words, all the details were part of the company's submission. The company offers similar explanation for other goods as is given for Cement and Steel.

Dispute 9: Profiteered amount calculated by the company

The company reiterated that the DGAP had not appreciated the issue being discussed in the relevant paragraph. The DGAP had compared the ITC amount reported with the Benefit of ITC as calculated by the company and since the figures in two tables were

not same, the submission of company is contradictory. The DGAP could not realize had the company accepted the entire ITC as benefit of ITC then there was no need for the submission since the company is of the firm belief that Sec 171 does not talk about entire ITC and but only benefit of ITC therefore the two figures could not be same.

The DGAP had failed to appreciate that company had willfully come forward to calculate the profiteered amount for the entire period of the project and not restrict it to Oct, 2020. Further, the company had accepted wherever the entire tax was earlier becoming cost but was eligible as credit in GST (Other services) and classified it as benefit of input tax credit. The company had also considered the benefit of cost reduction in case of works contractor and cement & steel which is the benefit due to implementation of GST and not benefit of ITC. However, the DGAP had not given any specific reasons as to why the said methodology is not in line with Sec 171. The DGAP had only referred that the working should had undertaken with entire ITC and not the benefit which is grossly incorrect.

The company requested to consider the amount passed on by the company as the profiteered amount or direct the DGAP to calculate the amount on the basis of benefit for the entire project rather than using the proportion of ITC to turnover.

7. On the basis of the above submissions dated 25.05.2022 filed by the Respondent, the DGAP vide letter dated 21.06.2022 had point wise clarified that:

Dispute 1: The project Laxmi Apartments had two separate parts i.e. Tower 1 to 9 being the First Part and Tower 10 being the Second Part

The contention of the Respondent was denied as erroneous. DGAP reiterated that the project was launched in pre-GST regime and the Respondent had obtained single RERA registration for the entire project. Since, for both the parts i.e., Tower 1 to Tower 9 and Tower 10, there was single RERA registration, the second part i.e., Tower 10, cannot be spared from the current investigation on the mere basis that the construction of same commenced in July, 2021. DGAP stated that he had adopted a uniform practice of limiting the scope of investigation to the project, on the basis of RERA registration only, in respect which the anti-profiteering application had been filed and for which the recommendation to investigate had been forwarded by the Standing Committee. Furthermore, Section 171(1) of the CGST Act, 2017 is very clear which states that any reduction in the rate of tax or the benefit of ITC had to be passed on to the recipient by way of commensurate reduction in price. Therefore, the benefit of ITC is to be passed on to each recipient or to each flat buyers of the project. Therefore, the scope of investigation covers all other recipients in that project, besides the Applicant. Hence, the contention of the Respondent in this regard is not considered and the investigation was carried out for both the parts of the project.

Further, the Respondent had contested that since the Tower-10 was launched in post-GST regime, the profiteering provisions did not apply to Tower-10 and in support of his contention, the Respondent had relied upon the Orders passed by the NAA in three cases and had claimed that in these cases, the issue was similar wherein NAA had held same as contested by Respondent here. In this regard, the clarifications on each case were submitted as under:

a. Devroop Guha v. Signature Global (India) Pvt Ltd. (Case No. 80/2020 dated 09.12.2020)

In this case, the project was started in the post-GST regime and therefore, the DGAP submitted Nil report which was upheld by the NAA on the grounds mentioned in Para 21 of the aforesaid order wherein the NAA observed that on the basis of the sequence of the above events it could safely concluded that the above project had been started after coming in to force of GST w.e.f. 01.07.2017 and further observed that since there is no basis for comparison of ITC available before and after 01.07.2017, the Respondent was not required to recalibrate the prices of flat due to availability of additional benefit of ITC.

Hence, it is amply clear that in this case, since the entire project was launched in post-GST regime, the fact and circumstances of the Respondent's project was completely different from this case and hence same is not applicable to the Respondent's project.

b. Director General of Anti-profiteering v. Alton Buildtech India Pvt. Ltd. (Case No.01/2022 dated 05.04.2022)

In this case, an investigation report was submitted by the DGAP against the Respondent in respect of his project 'Angan' and vide Order No. 65/2020 dated 16.10.2020, the NAA confirmed the profiteered amount of Rs.6,24,48,008/- and also directed the DGAP to further investigate Phase II & Phase III of the project 'Angan' of the Respondent under Rule 133(5) of the CGST Rules, 2017. During further investigation, it was observed that the Phase II of the project 'Angan' was launched in post-GST regime for which the Respondent obtained separate RERA Registration Certificate on 22.12.2017 and no RERA Registration Certificate was obtained by the Respondent for Phase III of the project till the date of submission of the investigation report by the DGAP. Accordingly, a Nil Report was submitted by the DGAP in respect of Phase II of the project 'Angan' which was upheld by the NAA on the grounds mentioned in Para 14 of the Order No. 01/2022 dated 05.04.2022 wherein the NAA inter alia observed that the RERA Registration for the Phase II was done on 22.12.2017 and Phase II was advertised in newspapers on 18.01.2018 and 25.01.2018 and finally the draw of lots for allotment of flats was done on 12.06.2018 and vide Para 17 of the Order No. 01/2022 dated 05.04.2022, the NAA ordered that based on above facts it is established that the Respondent had not contravened the provisions of Section 171(1) of the CGST Act, 2017. Therefore, in this case also it is abundantly clear that since the Phase II of the Project Angan was launched in post-GST regime for which the Respondent obtained separate RERA Registration Certificate in post-GST regime, the fact

and circumstances of the Respondent's project was again completely different from this case and hence same is also not applicable in the case of Respondent's project.

c. **Darshan Joshi v. Lodha Developers Ltd.** (Case No. 2/2022 dated 08.04.2022)

In this case also, during investigation it was observed that the entire project 'Lodha Primo' was launched in post-GST Regime for which RERA Registration Certificate was also obtained by the Respondent in post-GST regime. Accordingly, a Nil Report was submitted by the DGAP against the Respondent which was upheld by the NAA on the grounds mentioned in Para 15 of the aforesaid order and therefore vide Para 17 of the Order, the NAA agreed with the findings of the DGAP.

Hence, in this case also, since the project was launched in post-GST regime for which the Respondent obtained the RERA Registration Certificate in post-GST regime only, this case is not applicable to the Respondent's project as Tower-10 of the Respondent's project had no separate RERA Registration.

Therefore, on the basis of above submissions, the cases quoted by the Respondent in support of his claim were not applicable in the instant case and hence the claim of the Respondent is not tenable.

Moreover, it is pertinent to mention here that Tower-10 of the project 'Laxmi Apartments' of the Respondent is located in the same premises of the project for which no separate accounting of ITC is maintained by the Noticee. Therefore, the inputs and

inputs services intended/meant for Tower 1 to Tower 9 could be used for Tower 10 and also the ITC available in respect of Tower 10 only might have been availed at the time of discharging his tax liability i.r.o. of Tower 1 to Tower 9 or vice versa. Therefore, investigation carried out by the DGAP considering Tower 10 also is correct and quite justifiable and hence same is within the confines of law and practice followed.

Furthermore, it is pertinent to mention here that the Respondent is contesting that since the Tower-10 was launched in post-GST regime, the profiteering provisions were not applicable to Tower-10 whereas in the home buyers list submitted by the Respondent, the Respondent had claimed that the benefit of ITC had been passed on to the buyers of Tower 10 also. Therefore, the contention of the Respondent is not correct and hence not tenable.

Dispute 2: Considering the entire amount of ITC as benefit of ITC

The contention of the Respondent being erroneous is denied *in toto*. As submitted earlier the additional benefit of ITC in the GST regime would be limited to those input taxes, the credit of which was not allowed in the pre-GST regime, but allowed in the GST regime. This additional benefit of ITC in the GST regime is required to be passed on by the suppliers to the recipients by way of commensurate reduction in price, in terms of Section 171 of GST Act, 2017. Moreover, the contention of the Respondent that entire amount of ITC is not the benefit of ITC is also incorrect. This might be substantiated with the fact that the entire ITC available to the Respondent in post

GST regime is Rs. 7.149 Crores whereas the profiteering computed by the DGAP is 6.337 Crores (which included GST (@ 12% or 8% on the base amount of Rs. 5,79,27,938/-) as explained in the investigation report submitted by the DGAP. Hence, the profiteering amount is less than the actual amount of ITC available to the Respondent in post-GST period. Therefore, it is incorrect to say that the entire amount of ITC available to the Respondent in post-GST period is benefit of ITC.

In the instant case, in pre-GST regime, the Respondent was eligible for ITC of VAT only which had duly been considered in the computation of profiteering. In post GST regime, since the Respondent is eligible for ITC of GST paid on inputs and input services, same had been considered in the computation of profiteering.

Further the Respondent tabulated three categories of ITC and offered his remarks against each category. In this regard it is observed that first two categories were correct and same had been considered in the report. However, in respect of third category i.e., "ITC not applicable (no tax was applicable) in PRE-GST period but ITC is available POST GST", the Respondent had contended in the remarks column as "No benefit of ITC, as there was no tax cost before implementation of GST which is now available as ITC. Rather company is paying the tax amount and thereafter taking credit." The contention of the Respondent is incorrect. In this regard it is submitted that since the Respondent's project "Laxmi Apartment" is under affordable housing scheme of Haryana, in pre-GST regime, the Respondent and his sub-contractors were not liable to pay service tax and hence both were exempted. However, after implementation of GST, both were liable to

pay GST. Now, if the contention of the Respondent is correct, then same is applicable in case of his sub-contractor also. However, it is a matter of fact that the Respondent re-negotiated with his sub-contractors and got reduction of 7% in the Contractors Bills post GST. Therefore, in the similar situation (category 3 of the table), the Respondent is availing benefit of ITC from his sub-contractors but in his own case, the Respondent is claiming that he is paying tax and thereafter taking credit and asserting same as tax neutral transaction. In fact, the GST paid on output is being borne by the home buyers only. GST paid on inputs is being taken as ITC of GST. It appears that the Respondent is taking the benefit of ITC from all possible ways but on the other hand, he had failed to pass on the due benefit of ITC of GST to his customers/recipients.

Dispute 3: Methodology adopted by DGAP of comparing ITC to Total Turnover

The contention of the Respondent is not tenable as explained earlier. Further, the Respondent had contended that outward and inward supplies of real estate project was not co-related and to substantiate his claim the Respondent had relied upon his own project's fact that of out of 804 units, mere 5 units were unsold (0.006%) and the Respondent got the project completed and had contested that the DGAP had misconception on the inward and outward supplies relation in real estate sector. However, by stating so, the Respondent had confounded the very basic principle of "Demand and Supply" which is essentially applicable in all types of business including Real Estate Sector. Demand and Supply were always co-related and similarly in real estate project if demands were being raised from the customers/home buyers

then supply of service i.e., construction of project would go on and vice versa. However, it is clarified that the DGAP submitted the clarification to the Respondent's contention on the methodology of comparing ratio of ITC to turnover wherein it was clarified that "Input Tax Credit" available on the inputs is utilised for payment of GST on the amount/payments collected/received from the customers/buyers. Therefore, it is amply clear that the ITC which is related to inputs and taxable turnover which is related to outputs (payments of GST on amounts collected), was mutually dependent on each other. Accordingly, comparison of ratios of ITC to turnover in pre-GST and post-GST periods was done by the DGAP.

Further, the turnover considered for the computation of the profiteering pertains to the sold units only in the project. Whereas the total ITC availed pertains to the entire project of the Noticee. The ratio of the ITC to the taxable turnover is computed to bring in picture the buyers from whom demands were raised or advance were received by the Respondent so that the additional benefit of ITC attributed to buyers could be commensurately passed on to such eligible buyers. Therefore, to determine the actual ITC attributable to the sold units, the proportionate turnover is considered. Hence, the methodology on the basis of ratio of ITC to the turnover of pre-GST regime with post-GST, adopted by the DGAP is correct and justifiable under the above provisions of Section 171 of the CGST Act, 2017.

Furthermore, the methodology adopted by DGAP in its Report is in line with the legal principles and this methodology of DGAP had been

consistent throughout in all its reports. The same had been upheld by the NAA in the similarly placed cases.

Dispute 4: Rate of Output Tax

The averment made by the Respondent is incorrect in its entirety. In this regard it is submitted that primarily, Sl. No. 3(v)(d) of the said Notification No.20/2017 dated 22.08.2017 is not at all applicable to the Noticee. The said Sl. No. 3(v)(d) is applicable to the "Composite supply of works contract as defined in clause (119) of Section 2 of the CGST Act, 2017". The Respondent is supplying "Construction Service" to his recipients/home buyers and is not supplying the "Works Contract Service". Therefore, the said Notification is applicable to the Respondent's sub-contractors only who were supplying "Works Contract Service" to the Respondent as defined in clause (119) of Section 2 of the CGST Act, 2017.

Further, the applicable tax rate specified against the Sl. No.3 (v)(d) under column (4) of the table of the aforesaid Notification is 6% which is for Central GST and similarly it is 6% for State GST as specified in similar Notification issued by the State Government (Haryana). Therefore, the effective rate of GST on the services mentioned at Sl. No.3 (v)(d) of the Notification is 12%. Further, it is pertinent to mention here that the provisions of Paragraph 2 of Notification No.11/2017-Central Tax (Rate) dated 28.06.2017 shall not apply for valuation of the Works Contract Service. Therefore, the actual GST rate of 12% applicable to Sl. No.3(v)(d) of the Notification No.20/2017 Central Tax (Rate) dated 22.08.2022, would remain 12% only and 1/3 abatement as provided under Paragraph 2 of Notification


No.11/2017-Central Tax (Rate) dated 28.06.2017 shall not be applicable in this case.

Therefore, on the basis of above clarification, the applicable rate of GST on the services supplied by the Respondent during 01.07.2017 to 25.01.2018, is 12% and not 8% as claimed by the Respondent. Therefore, the contention of the Respondent is not tenable.

Dispute 5: Comparing the incomparable

The contention of the Respondent was rejected by the DGAP on basis of clarification stated earlier.

Dispute 6: Amount of Benefit passed by the company

Respondent is claiming that he had passed on the benefit of ITC to his home buyers/customers but on perusal of demand cum tax invoice raised by the Respondent to his customer, benefit given by the Respondent is mentioned as "**Discount**" and nowhere it was mentioned that the discount offered by the Respondent was in terms of the benefit of ITC of GST under the provisions of Section 171 of the CGST Act, 2017. Therefore, the discount offered by the Respondent to his customers cannot be treated as benefit of ITC passed on under Section 171 of CGST -Act, 2017. In this regard, reliance is placed on the case of Ms. Shruti vs M/s Signature Builders Pvt Ltd., Gurugram (Case No.73/2019 dated 13.12.2019), wherein the Respondent i.e., M/s Signature Builders Pvt Ltd., Gurugram claimed the benefit of TTC  passed on by submitting copies of credit notes and account ledgers of the home buyers. However, in the said case, this Authority vide Para 41 of the Order No.73/2019 dated 13.12.2019 inter alia held that "By

no stretch of the imagination this entry could be construed to had been made on account of passing on the benefit of ITC, therefore the above cannot be taken to had been passed on of the ITC benefit.

Therefore, on the basis of the above submissions, the benefit passed on by the Notices by mentioning the same as "Discount" cannot be treated as benefit of ITC passed on in terms of Section 171 of the CGST Act, 2017 and hence the contention of the Respondent is not tenable.

Dispute 7: Amount of ITC

Respondent in his submissions had tabulated the ITC available to him in respect of Part of the project i.e., Tower 1 to Tower 9, which pertains to the period from 01.07.2017 to 31.07.2021 whereas the DGAP had considered the period from 01.07.2017 to 31.10.2020 and therefore the amount of ITC in DGAP's report is less than the amount of ITC claimed by the Respondent.

In this context, it is pertinent to mention here that vide DGAP's Investigation Report, it was reported that the Respondent had not received Occupation Certificate and therefore profiteering, if any, for the period post October, 2020, was not examined as the exact quantum of ITC that would be available to the Respondent in future could not be determined at that stage, when the construction of the project was not completed. Accordingly, it was recommended in the report that in respect of the units/home buyers in whose case agreement had been made prior to the receipt of Occupancy Certificate and where balance amount is yet to be demanded, the NAA might direct the Respondent to work out the element of profiteering on similar lines as discussed/calculated above and to pass on the benefit of ITC to the

respective home buyers. Now, since the Respondent had claimed more ITC for the period 01.07.2017 to 31.07.2021 than the ITC mentioned in the investigation report pertaining to the period 01.07.2017 to 31.10.2020, the same is required to be passed on by the Respondent to the eligible home buyers as recommended by the DGAP in its investigation report.

Dispute 8: Ascertainment of Benefit of ITC

The contentions of the Respondent regarding this had been clarified by the DGAP earlier.

Dispute 9: Profiteered amount calculated by the company

The contention of the Respondent being erroneous, is denied in toto. The Respondent wants to enjoy all benefits from all possible ways but doesn't want to pass on the due benefit of ITC of GST to his customers/ recipients.

This could be substantiated with the fact that the Respondent re-negotiated with his sub-contractors and got reduction of 7% in the Contractors Bills post GST and being the main supplier of construction services to his home buyers the DGAP had computed profiteering to 8.27% which appears quite justifiable in terms of negotiations done by the Respondent with his sub-contractors. Further, to address the contention of the Respondent, it is submitted that the legislative intent behind Section 171 of the CGST Act, 2017, is to pass on the benefit of tax rate reduction by way of commensurate reduction in price. Therefore, in terms of Section 171 of the CGST Act, 2017, everybody in the supply chain is legally required to pass on the benefit of input

tax credit. The Respondent cannot claim the benefit of ITC received by him from his sub-contractors as outside the ambit of benefit of ITC required to be passed on by him to his customers, under the provisions of Section 171 of the CGST Act, 2017.

In view of all of the above clarifications, the DGAP has stated that the Respondent is not entitled to the relief he had claimed vide his all submissions.

8. The proceedings in the matter could not be completed by Authority within prescribed time limit due to lack of required quorum of Members in the Authority during the period from 29.04.2021 to 23.02.2022 and minimum quorum was restored only w.e.f. 23.02.2022. In the present case both the Respondent and Applicant no. 1 were given opportunity on 25.07.2022 for personal hearing. Only the Respondent has availed the opportunity for personal hearing. The Respondent has requested that his earlier given written submission in the matter may be considered.
9. The Authority after careful consideration of the all DGAP Reports and all of the Respondent's submissions, finds as under :-

1. **The Respondent has claimed that the project Laxmi Apartments had two separate parts i.e. Tower 1 to 9 being the First Part and Tower 10 being the Second Part.**

The Authority finds that, the project was launched in pre-GST regime and the Respondent had obtained single RERA registration for the entire project. Since, for both the parts i.e., Tower 1 to Tower-9 and Tower-10, there was single RERA registration, the second part i.e., Tower 10, cannot be spared from the current investigation on the mere basis that the construction of same commenced in July, 2021. Section 171(1) of the CGST Act, 2017 is very clear which states that any

reduction in the rate of tax or the benefit of ITC had to be passed on to the recipient by way of commensurate reduction in price. Therefore, the benefit of ITC is to be passed on to each recipient or to each flat buyers of the project. Therefore, the scope of investigation covers all other recipients in that project, besides the Applicant. Hence, the contention of the Respondent in this regard is not tenable and the investigation has been correctly carried out for the entire Project by the DGAP.

Further, the Respondent had contested that since the Tower-10 was launched in post-GST regime, the profiteering provisions did not apply to Tower-10 and in support of his contention, the Respondent had relied upon the following Cases/Orders of the NAA:

- a. **Devroop Guha v. Signature Global (India) Pvt Ltd.** (Case No. 80/2020 dated 09.12.2020)

In this case, the project had been started after coming in to force of GST w.e.f. 01.07.2017 and further observed that since there is no basis for comparison of ITC available before and after 01.07.2017, the then, respondent was not required to recalibrate the prices of flat due to availability of additional benefit of ITC.

Hence, it is clear that in this case, since the entire project was launched in post-GST regime, the fact and circumstances of the Respondent's project were completely different from this case and hence the same is not applicable to the Respondent's project.

b. **Director General of Anti-profiteering v. Alton Buildtech India Pvt. Ltd. (Case No.01/2022 dated 05.04.2022)**

In this case, the NAA confirmed the profiteered amount of Rs.6,24,48,008/- and also directed the DGAP to further investigate Phase II & Phase III of the project 'Angan' of the Respondent under Rule 133(5) of the CGST Rules, 2017. During further investigation, it was observed that the Phase II of the project 'Angan' was launched in post-GST regime for which the Respondent obtained separate RERA Registration Certificate on 22.12.2017 and no RERA Registration Certificate was obtained by the Respondent for Phase III of the project till the date of submission of the investigation report by the DGAP. Accordingly, a Nil Profiteering Report was submitted by the DGAP in respect of Phase II of the project 'Angan' which was upheld by the NAA on the grounds mentioned in Para 14 of the Order No. 01/2022 dated 05.04.2022 wherein the NAA inter alia observed that the RERA Registration for the Phase II was done on 22.12.2017 and Phase II was advertised in newspapers on 18.01.2018 and 25.01.2018 and finally the draw of lots for allotment of flats was done on 12.06.2018 and vide Para 17 of the Order No. 01/2022 dated 05.04.2022, the NAA ordered that based on above facts it is established that the Respondent had not contravened the provisions of Section 171(1) of the CGST Act, 2017. Therefore, in this case also it is clear that since the Phase II of the Project Angan was launched in post-GST regime for which the Respondent obtained separate RERA Registration Certificate in post-GST regime, the fact and circumstances of

the Respondent's project was again completely different from this case and hence the same is also not applicable in the case of Respondent's project.

c. **Darshan Joshi v. Lodha Developers Ltd.** (Case No. 2/2022 dated 08.04.2022)

In this case also, during investigation it was observed that the entire project 'Lodha Primo' was launched in post-GST Regime for which RERA Registration Certificate was also obtained by the Respondent in post-GST regime. Accordingly, a Nil Profiteering Report was submitted by the DGAP against the Respondent which was upheld by the NAA on the grounds mentioned in Para 15 of the aforesaid order and therefore vide Para 17 of the Order, the NAA agreed with the findings of the DGAP.

Hence, in this case also, since the project was launched in post-GST regime for which the Respondent obtained the RERA Registration Certificate in post-GST regime only, this case is not applicable to the Respondent's project as Tower-10 of the Respondent's project had no separate RERA Registration.

Therefore, this Authority finds that the cases quoted by the Respondent in support of his claim are not applicable in the instant case and hence the claim of the Respondent is not tenable.

Moreover, it is pertinent to mention here that Tower-10 of the project 'Laxmi Apartments' of the Respondent is located in the same premises of the project for which no separate accounting of ITC is maintained by the Noticee. Therefore, the inputs and

input services intended/meant for Tower 1 to Tower 9 are used for Tower 10 and also the ITC available in respect of Tower 10 is also availed at the time of discharging his tax liability for Tower 1 to Tower 9 or vice versa. Therefore, investigation carried out by the DGAP considering Tower 10 also is correct and hence same is within the confines of law and the methodology approved by this Authority in other similar cases.

II. The Respondent has contended that DGAP has failed to distinguish between the two terms 'ITC' and 'benefit of ITC'.

The Authority finds that, the additional benefit of ITC in the GST regime is required to be passed on by the suppliers to the recipients by way of commensurate reduction in price, in terms of Section 171 of GST Act, 2017. This might be substantiated with the fact that the entire ITC available to the Respondent in post GST regime is Rs. 7.149 Crores whereas the profiteering computed by the DGAP is Rs. 6.337 Crores (which included GST (@ 12% or 8% on the base amount of Rs. 5,79,27,938/-). Hence, the profiteering amount is less than the actual amount of ITC available to the Respondent in post-GST period. Therefore, it is incorrect to say that DGAP has failed to distinguish between the two terms 'ITC' and 'benefit of ITC'.

III. The Respondent has contended that the Methodology adopted by DGAP of comparing ITC to Total Turnover is incorrect.

The Authority finds that, "Input Tax Credit" available on the inputs is utilized for payment of GST on the amount received from the customers. Therefore, it is clear that the ITC which is related to inputs; and taxable turnover which is related to output, are mutually

dependent on each other. Accordingly, comparison of ratios of ITC to turnover in pre-GST and post-GST periods has been done.

Further, the turnover considered for the computation of the profiteering pertains to the sold units only in the project, whereas the total ITC availed pertains to the entire project. The ratio of the ITC to the taxable turnover is computed to bring in picture the buyers from whom demands were raised or advance were received by the Respondent so that the additional benefit of ITC attributed to buyers could be commensurately passed on to such eligible buyers. Therefore, to determine the actual ITC attributable to the sold units, the proportionate turnover is considered. Hence, the methodology on the basis of ratio of ITC to the turnover of pre-GST regime with post-GST, adopted by the DGAP is correct and justifiable under the above provisions of Section 171 of the CGST Act, 2017 and the methodology has been approved by this Authority in other similar cases.

- IV. The Respondent has contended DGAP has been comparing the incomparable. The Respondent claimed that comparing ITC of two periods cannot be the manner to identify the benefits of ITC. The Authority finds that, the ITC to Turnover ratio comparison is more relevant method to arrive at the correct profiteered amount. The cost of material in the subject case is immaterial as the Respondent had to just pass on the ITC benefit which had accrued to him on account of additional ITC to the customers in the post-GST period as compared to the pre-GST period. Accordingly, while doing the calculation, it is appropriate to consider the ITC to turnover details to arrive at the profiteered amount in the present case. The calculation done for arriving at the profiteering amount depends on the ITC availed and

consideration received by the Respondent from the flat buyers which is also in absolute terms. Therefore, it is practically possible to pass on the ITC benefit to the eligible customers on the basis of the above mathematical methodology. Therefore, the claim of the Respondent is not acceptable.

V. The Respondent has contended that he has passed on the benefit of ITC to his buyers.

The Authority finds that, on perusal of demand cum tax invoices raised by the Respondent to his customer, benefit given by the Respondent is mentioned as "Discount" and nowhere it was mentioned that the discount offered by the Respondent was in terms of the benefit of ITC of GST under the provisions of Section 171 of the CGST Act, 2017. Therefore, the discount offered by the Respondent to his customers cannot be treated as benefit of ITC passed on under Section 171 of CGST-Act, 2017.

VI. The Respondent has claimed that DGAP has used wrong rate of calculation of profiteered amount.

The Authority finds that, the averment made by the Respondent is factually incorrect. 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 on construction service in respect of affordable and low-cost houses up to a carpet area of 60 square meters per house was further reduced from 12% to 8%, vide Notification No. 1/2018 Central Tax (Rate) dated 25.01.2018. Therefore, since the Respondent's impugned project is covered under affordable housing scheme, the rate

of GST had been considered as 12% and 8% for the periods from 01.07.2017 to 24.01.2018 and from 25.01.2018 to 31.10.2020 respectively.

10. It is clear from a plain reading of Section 171 (1) that it deals with two situations. One relating to the passing on the benefit of reduction in the rate of tax and the second pertaining to the passing on the benefit of the ITC. On the issue of reduction in the tax rate, it is apparent from the DGAP's Report that there has been no reduction in the rate of tax in the post GST period; hence the only issue to be examined is as to whether there was any net benefit of ITC with the introduction of GST. 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 1.61% and during the post-GST period (July-2017 to October-2020), it was 9.88% for the project "Laxmi Apartments". This confirms that, post-GST, the Respondent has been benefited from additional ITC to the tune of 8.27% [9.88% (-) 1.61%] of his turnover for the said project and the same was required to be passed on to the customers/flat buyers/recipients. The DGAP has calculated the amount of ITC benefit to be passed on to the customers/flat buyers/recipients as Rs. 6,33,70,091/- (which includes an amount of Rs. 57,557/- in relation to Applicant no. 1) for the project "Laxmi Apartments", the details of which are mentioned in Table- B above.

11. Hence, the Authority finds no reason to differ from the above detailed computation of profiteered amount by the DGAP or the methodology adopted by it. The Authority finds that, the Respondent has profiteered an amount of **Rs. 6,33,70,091/-** (Rupees Six Crore Thirty Three Lacs Seventy Thousand Ninety One only) during the period under present investigation. This includes an amount of Rs. 57,577/- in relation to Applicant no. 1. Therefore, given the

above facts, the Authority under Rule 133(3)(a) of the CGST Rules orders that the Respondent shall reduce the price to be realized from the customers/flat buyers/recipients commensurate with the benefit of additional ITC received by him.

12. The Respondent is also liable to pay interest as applicable on the entire amount profiteered, i.e. Rs. 6,33,70,091/- for the project "Laxmi Apartments". 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 the provisions of Rule 133 (3) (b) of the CGST Rules, 2017.
13. This Authority also orders that the profiteering amount of Rs. 6,33,70,091/- for the project "Laxmi Apartments" along with the interest @ 18% from the date of receiving of the profiteered amount from the customers/flat buyers/recipients till the date of passing the benefit of ITC shall be paid/passed on by the Respondent within a period of 3 months from the date of this Order failing which it shall be recovered as per the provisions of the CGST Act, 2017.
14. The details of the recipients and benefit which is required to be passed on to each recipient/homebuyers along-with the details of the unit are contained in the Annexure 'A' of this order.
15. For the reasons mentioned hereinabove and in the given facts and circumstances and also stated position of law we find that the Respondent has denied the benefit of ITC to the buyers of his flats in contravention of the provisions of Section 171 (1) of the CGST Act, 2017. We hold that the Respondent has committed an offence by violating the provisions of Section 171 (1) during the period from 01.07.2017 to 31.10.2020, and therefore, he is liable for imposition of penalty under the provisions of Section 171 (3A)

of the above Act. However, perusal of the provisions of the said Section 171 (3A) shows that it has been inserted in the CGST Act, 2017 w.e.f. 01.01.2020 vide Section 112 of the Finance Act, 2019 and hence accordingly he is liable to penalty only for the amount profiteered after 01.01.2020. Hence, the Authority directs that notice be issued for this purpose to the Respondent.

16. The concerned Jurisdictional CGST/SGST Commissioner is also directed to ensure compliance of this Order. It may be ensured that the benefit of ITC as determined by the Authority as per the Annexure A of this Order be passed on along with interest @18% to each homebuyer/recipient/customer, if not already passed on. In this regard an advertisement may also be published in a minimum of two local Newspapers/vernacular press in Hindi/English/local language with the details i.e. Name of the builder (Respondent) – M/s Pareena Infrastructure Pvt Ltd., Project- "Laxmi Apartments", Location- Gurugram, Haryana and amount of profiteering Rs. 6,33,70,091/- so that the Applicant along with Non-Applicants homebuyers/recipients/customers can claim the benefit of ITC which has not been passed on to them. Homebuyers/recipients/customers may also be informed that this detailed NAA Order is available on Authority's website www.naa.gov.in. Contact details of concerned Jurisdictional Commissioner CGST/SGST for compliance of this Authority's order may also be advertised through the said advertisement.
17. Further, this Authority as per Rule 136 of the CGST Rules 2017 directs the concerned Jurisdictional CGST/SGST Commissioner shall also submit a Report regarding the compliance of this order to the Authority and the DGAP within a period of 4 months from the date of receipt of this order.

18. The present investigation has been conducted up to 31.10.2020 only. However, the Respondent has not obtained the Completion Certificate (CC) till that date. Therefore, he is liable to pass on the benefit of ITC which would become available to him till the date of issue of CC. Accordingly, the concerned jurisdictional Commissioner CGST/SGST are directed to ensure that the Respondent passes on the benefit of ITC to the eligible flat buyers as per the methodology approved by this Authority in the present case and submit report to this Authority through the DGAP. The Applicant No.1 or any other flat buyer/customer/recipient shall also be at liberty to file complaint against the Respondent before the Haryana State Screening Committee in case the remaining benefit of ITC is not passed on to them.
19. The Authority finds that there exists reason to investigate Respondent's other projects, if any, for the purpose of determination of profiteering. Accordingly, this Authority as per the provisions of Section 171 (2) of the CGST Act, 2017 read with Rule 133(5) CGST Rules, 2017 directs the DGAP to conduct investigation in respect of Respondent's other projects, if any, under the same GSTIN:06AAFCP0883J1Z8.
20. Further, the Hon'ble Supreme Court, vide its Order dated 23.03.2020, while taking suo-moto cognizance of the situation arising on account of the Covid-19 pandemic, has extended the period of limitation prescribed under the 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 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.

21. A copy each of this Order be supplied to the Applicants, the Respondent, Commissioners CGST/SGST Haryana, the Principal Secretary (Town and Country Planning), Government of Haryana as well as HRERA free of cost for necessary action. File be consigned after completion.

Annexed Annexure-A in Pages 1 to 14

Sd/-
(Amand Shah)
Chairman & Technical
Member

Sd/-
(Pramod Kumar Singh)
Technical Member

Sd/-
(Hitesh Shah)
Technical Member

Certified copy

(Dinesh Meena)
NAA, Secretary

F. No. 22011/NAA/152/Parceena/2020

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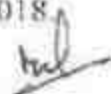
8208

Dated: 22.08.2022

Copy To:-

1. M/s. Parceena Infrastructure Pvt. Ltd., C-7A, 2nd Floor, Omax City Centre Mall, Sohna Road, Sector 49, Gurugram (Haryana)-122002.

2. Sh. Saurabh Kumar, Infinity Tower-B, 4th Floor, DLF Cyber City, Phase-II, Sector-25A, Gurugram-122002.
3. Chairman, Haryana Real Estate Regulatory Authority, New PWD Rest House, Civil Lines, Gurugram, Haryana.
4. Principal Commissioner of CGST, GST BHAVAN, Plot No. 36-37, Sector - 32, Gurugram, Haryana - 122001.
5. Commissioner Commercial Taxes, Haryana, Vanijya Bhawan, Plot No. 1-3, Sector - 5, Panchkula - 134151.
6. Director General Anti-Profitteering, Central Board of Indirect Taxes & Customs, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi-110001.
7. Director General, Department of Town & Country Planning Haryana, Plot No. 3, Sec-18 A, Madhya Marg, Chandigarh-160018.
8. Guard File.



Annexure A

Sr. No.	Tower	Name of the Customer	Total Profiteering
1	2	3	4
1	Tower-3	Santa Mittal	61,335
2	Tower-10	Zahur Bashir Bhat	54,473
3	Tower-10	Urmila Dutta	54,473
4	Tower-10	Khushboo Kanwar Rathore	54,473
5	Tower-10	Tanushree Mukherjee	54,473
6	Tower-10	Lalita Devi	54,473
7	Tower-10	Sushil Kumar Rastogi	54,473
8	Tower-10	Namita Lamba	54,473
9	Tower-10	Seema Verma	54,473
10	Tower-10	Dipri Jain	54,473
11	Tower-10	Auditya Saini	54,473
12	Tower-10	Archana Kumari	54,473
13	Tower-10	Santosh Kumar	54,473
14	Tower-10	Sunel Kumar Thakur	54,473
15	Tower-10	Bhumidatt Sharma	54,473
16	Tower-10	Suman M Borana	54,473
17	Tower-10	Rajesh Kumar	54,473
18	Tower-10	Namita Sharma	54,473
19	Tower-10	Rajwanti	54,473
20	Tower-10	Prem Phogat	54,473
21	Tower-10	Paramjeet Kaur	54,473
22	Tower-10	Nitisha	54,473
23	Tower-4	Manjit Kaur	-
24	Tower-5	Sanjeev Kumar Deswal	-
25	Tower-5	Sanjeev Deswal	-
26	Tower-4	Savitri Devi	1,55,710
27	Tower-8	Sachin Kumar	-
28	Tower-7	Sugandhi Rastogi	-
29	Tower-5	Sunita Dadwal	-
30	Tower-3	Gaurav	1,55,710
31	Tower-4	Kunika	1,55,710
32	Tower-8	Akanksha Chaudhary	1,55,710
33	Tower-1	Kamaljeet	1,46,118
34	Tower-7	Uttam Kumar Gogoi	1,46,118
35	Tower-2	Sumit Bachan	1,46,118
36	Tower-7	Girish Chandra	1,27,854
37	Tower-1	Priyanka Dilwatia	1,55,710
38	Tower-1	Ram Parvesh Pandit	1,69,251
39	Tower-6	Ifkhar Ahmad Fazli	1,64,626
40	Tower-8	Ram Kishore Dhillon	61,335
41	Tower-1	Madhusudan	57,557
42	Tower-3	Nancy Arora	61,335
43	Tower-4	Alok Kumar Yadav	1,69,251
44	Tower-6	Prakash Chand Yadav	1,69,251
45	Tower-1	Bhawna Rani	1,69,251
46	Tower-5	Rishi Bhatia	1,69,251
47	Tower-5	Renu Bala	61,335
48	Tower-3	Dalbir Kumar	1,69,251
49	Tower-9	Alka Bhandari	1,55,710
50	Tower-8	Satbir Singh	1,69,251
51	Tower-9	Hemant Kumar Singh	57,557
52	Tower-8	Archana Tiwari	1,69,251
53	Tower-9	Babli Yadav	61,335
54	Tower-1	Sabita Rani Sahu	1,69,251
55	Tower-9	Ruchika Rayu	1,64,626
56	Tower-5	Amit Kumar Rawat	1,58,826

57	Tower-2	Binder Yadav	1,58,826
58	Tower-1	Tarief Singh	1,58,826
59	Tower-4	Sangeeta Khurana	1,58,826
60	Tower-1	Kashmir Singh	1,58,826
61	Tower-6	Suprabha Singh	1,55,710
62	Tower-9	Pardeep Kumar	61,335
63	Tower-3	Satya Lagan Kumar	1,58,826
64	Tower-3	Anurag	1,55,708
65	Tower-2	Hariish Kumar	57,557
66	Tower-1	Poonam	1,58,826
67	Tower-1	Dinesh Chand	57,557
68	Tower-3	Ragini Chaudra	61,335
69	Tower-7	Pawan Kumar	57,557
70	Tower-1	Shafini Arora	1,55,710
71	Tower-2	Ashish Kumar	61,335
72	Tower-1	Vaibhav Kumar	57,557
73	Tower-2	Pushpa	1,58,826
74	Tower-6	Rashmi Malhotra	1,69,251
75	Tower-4	Ramesh Kumar	1,69,251
76	Tower-1	Jaiprakash Banduni	61,335
77	Tower-4	Gurwar Singh	1,58,826
78	Tower-7	Kuldeep Singh	57,557
79	Tower-7	Yamini Goswami	1,46,116
80	Tower-1	Rachit Kakker	57,557
81	Tower-9	Tarun Kumar	61,335
82	Tower-5	Mukesh Chand	61,335
83	Tower-6	Surinder Singh	61,335
84	Tower-5	Shafini Shrivastava	61,335
85	Tower-7	Sunil Kumar	57,557
86	Tower-4	Renu Goel	57,557
87	Tower-3	Bahy Kumar Pandit	61,335
88	Tower-7	Jitender Kumar	1,69,251
89	Tower-8	Nidhi Kumari	1,36,246
90	Tower-8	Abhijeet Mukherjee	61,335
91	Tower-9	Kashyap Parimal	61,335
92	Tower-1	Rahul Gautam	1,64,626
93	Tower-2	Vipluv Khandelwal	61,335
94	Tower-2	Babita Devi	1,64,626
95	Tower-3	Ratn Chandra Yadav	61,335
96	Tower-7	Reicha Choudhary	61,335
97	Tower-8	Neha Yadav	61,335
98	Tower-2	Aditya Shukla	57,557
99	Tower-2	Deepali Dhupar	57,557
100	Tower-9	Vijay Garg	57,557
101	Tower-8	Aditya Garg	1,54,486
102	Tower-5	Rajendra Prasad	57,557
103	Tower-9	Laveneesh Gautam	57,557
104	Tower-2	Zorawar Singh Rana	1,58,826
105	Tower-3	Neelam Bhatnagar	57,557
106	Tower-3	Sandeep Dhiman	57,557
107	Tower-4	Nivedita Kumar	57,557
108	Tower-7	Raghavi Rana	1,58,826
109	Tower-6	Utkarsh Gangwar	57,557
110	Tower-5	Arun Raniabhadran	61,335
111	Tower-4	Ritika Kapoor	57,557
112	Tower-7	Chanitan Thakur	1,97,429
113	Tower-5	Shashi Bhushan Kumar	57,557
114	Tower-5	Vishal Bansal	1,54,486
115	Tower-8	Ravinder Kumar	57,557
116	Tower-6	Narendra Kumar Sharma	61,335
117	Tower-2	Meenakshi Nathani	1,69,251

118	Tower-7	Sandeep Kumar	61,335
119	Tower-6	Bijay Patel	57,557
120	Tower-6	Shiv Chand Yadav	61,335
121	Tower-6	Devender Singh	57,557
122	Tower-6	Satish Kumar	61,335
123	Tower-4	Anjali Chawla	57,557
124	Tower-7	Manudeep Godara	57,557
125	Tower-4	Veena Arora	57,557
126	Tower-7	Parnika	1,69,251
127	Tower-7	Yogendra Sharma	57,557
128	Tower-4	Tanu	1,54,486
129	Tower-4	Sanchit Kumar Lal	57,557
130	Tower-9	Anita Yadav	1,58,826
131	Tower-4	Jatin Kumar Khurana	1,58,826
132	Tower-8	Sagar Paimuly	54,793
133	Tower-5	Kuldeep Singh Rawat	57,557
134	Tower-8	Poonam Singh	57,557
135	Tower-1	Satyanarayan	57,557
136	Tower-7	Mahavir Singh Rawat	61,335
137	Tower-3	Suraj Sheshrao Indurkar	1,58,826
138	Tower-3	Raju Singh	61,335
139	Tower-7	Rahul Yadav	61,335
140	Tower-3	Sanjeev Kumar Rai	57,557
141	Tower-4	Preeti Nirwal	57,557
142	Tower-3	Saurabh Kumar	57,557
143	Tower-8	Satim Saha	61,335
144	Tower-1	Gurpreet Singh	57,557
145	Tower-1	Sachin Paharia	57,557
146	Tower-9	Prerana Chaudhey	57,557
147	Tower-9	Satish Yadav	57,557
148	Tower-4	Seema Dhankhar	61,335
149	Tower-6	Ravindra Singh	61,335
150	Tower-6	Mamta Rana	57,557
151	Tower-2	Prem Chand	1,69,251
152	Tower-3	Abhishek Jolly	57,557
153	Tower-2	Parveen	1,69,251
154	Tower-9	Naveen Guru	1,46,118
155	Tower-7	Anthony Joseph	61,335
156	Tower-8	Dropdi Kaur	57,557
157	Tower-9	Sandeep Kumar Dhankar	61,335
158	Tower-6	Pradeep Kumar	61,335
159	Tower-6	Narender Singh	57,557
160	Tower-3	Nirajan Kumar Mehta	57,557
161	Tower-3	Jyoti Jaisav	1,35,710
162	Tower-5	Sundar Lal	57,557
163	Tower-2	Chitra Sharma	57,557
164	Tower-5	Arjun Singh	57,557
165	Tower-9	Maya Rani	57,557
166	Tower-2	Onkar Singh	57,557
167	Tower-6	Deepak Kumar Panigrahi	57,557
168	Tower-5	Jayshankar Prasad	57,557
169	Tower-8	Azeeb Usmani	57,557
170	Tower-9	Ritu Bhatta	61,335
171	Tower-2	Pawan Kumar Sharma	57,557
172	Tower-2	Yatin Kumar Sharma	57,557
173	Tower-5	Jatinder Kumar	1,46,118
174	Tower-6	Mahendra Pandey	57,557
175	Tower-2	Kuldeep	61,335
176	Tower-2	Sangeeta Ambasta	57,557
177	Tower-2	Vikash Thakur	1,46,117
178	Tower-8	Anita Joshi	61,335

179	Tower-6	Rajan Paul	57,557
180	Tower-9	Vishvender Singh	57,557
181	Tower-1	Sangeetha Sharma	1,58,826
182	Tower-2	Soni Singh	61,335
183	Tower-1	Suresh Nagai	57,557
184	Tower-4	Vijay Kumar	61,335
185	Tower-5	Bharat Bhushan Prasad	61,335
186	Tower-3	Sandeep Gupta	61,335
187	Tower-1	Raj Gopal Shukla	1,69,251
188	Tower-2	Sudeep Sharma	57,557
189	Tower-8	Satish Kumar	1,54,486
190	Tower-1	Pradeep Kumar Sharma	57,557
191	Tower-2	Om Prakash Sharma	57,557
192	Tower-2	Rahul Dhankhar	61,335
193	Tower-7	Raju Kumar Mallick	61,335
194	Tower-1	Sukhpreet Kaur	57,557
195	Tower-9	Fateh Chaud	61,335
196	Tower-4	Ram Sharma	57,557
197	Tower-3	Neera Setia	57,557
198	Tower-9	Mahesh Kumar Lohani	61,335
199	Tower-9	Pramit Kumar	57,557
200	Tower-9	Rajesh Kumar	1,54,486
201	Tower-5	Dipti Singh	1,69,251
202	Tower-3	Usha Gupta	57,557
203	Tower-9	Govind Gupta	61,335
204	Tower-5	Chaman Kumar	57,557
205	Tower-7	Mukesh Kumar	57,557
206	Tower-4	Virender Singh	61,335
207	Tower-4	Kamal Kapoor	57,557
208	Tower-2	Sachin Kumar	57,557
209	Tower-6	Anil Kumar	61,335
210	Tower-8	Sanjay Kumar	57,557
211	Tower-7	Sunil Kumar Garg	57,557
212	Tower-1	Pankaj Kumar	57,557
213	Tower-6	Divya Yadav	61,335
214	Tower-4	Anjana Rani	61,335
215	Tower-9	Bharat Gupta	57,557
216	Tower-1	Rajiv Sharma	57,557
217	Tower-2	Sunita Yadav	61,335
218	Tower-3	Deepak Kumar	61,335
219	Tower-7	Deepak Kumar	61,335
220	Tower-6	Manmeet Singh Sahni	1,69,251
221	Tower-9	Poonam Maheshwari	1,64,626
222	Tower-3	Chandrika Yadav	61,335
223	Tower-6	Monika Sharma	1,69,251
224	Tower-6	Kishan Gupta	57,557
225	Tower-1	Lakhi Ram	61,335
226	Tower-1	Aastu Jaiswal	61,335
227	Tower-3	Nirmala Devi	57,557
228	Tower-5	Jasbir Kumar	57,557
229	Tower-6	Dushyant Kumar Mishra	57,557
230	Tower-3	Seema Sharma	1,46,118
231	Tower-7	Santanu Patra	1,58,826
232	Tower-8	Sangeeta Goswami	57,557
233	Tower-3	Sakshi Mittal	61,335
234	Tower-9	Nand Singh	57,557
235	Tower-8	Shashi Uzun	57,557
236	Tower-6	Shah Anita	61,335
237	Tower-1	Balchitar Singh	61,335
238	Tower-3	Abhijit Mukherjee	1,58,826
239	Tower-8	Anil Kumar	57,557

240	Tower-2	Anita Giri	57,557
241	Tower-4	Pallavi Kumari	57,557
242	Tower-7	Ramit Gahlaut	61,335
243	Tower-4	Raj Kumari	61,335
244	Tower-3	Shruti Bahl	57,557
245	Tower-2	Ankit Thakral	57,557
246	Tower-1	Shwetank Sharma	61,335
247	Tower-9	Anurag Jolly	57,557
248	Tower-7	Saket Sharma	57,557
249	Tower-4	Aika Patney	61,335
250	Tower-6	Deepak Pahl	61,335
251	Tower-1	Murita Satyarthi	61,335
252	Tower-2	Hitesh Paliwa	57,557
253	Tower-1	Navin Kumar	61,335
254	Tower-2	Avinash Kumar Choudhary	1,58,826
255	Tower-8	Atul Sharma	57,557
256	Tower-9	Ashish Srivastava	61,335
257	Tower-6	Laxman Pal	57,557
258	Tower-9	Munna	57,557
259	Tower-3	N Vijay Kumar	1,69,251
260	Tower-1	Birender Singh	61,335
261	Tower-3	Somya Jolly	57,557
262	Tower-9	Anuj Kumar Shurua	61,335
263	Tower-2	Hari Pal Singh	61,335
264	Tower-5	Santosh Arora	57,557
265	Tower-5	Ravinder Singh	57,557
266	Tower-3	Ranavir Kumar	1,64,626
267	Tower-8	Premila Rohaj	61,335
268	Tower-7	Aklesh Yadav	1,58,826
269	Tower-7	Pardeep Kumar	57,557
270	Tower-2	Sunil Thakur	61,335
271	Tower-4	Jagdish Sharma	57,557
272	Tower-7	Ranjana Shukla	1,46,118
273	Tower-1	Pawan Kumar	61,335
274	Tower-4	Shakun Johiya	57,557
275	Tower-7	Dinesh Kumar	57,557
276	Tower-8	Amit Kumar Malik	61,335
277	Tower-3	Ajay Singh Khara	61,335
278	Tower-8	Tarun Ralli	57,557
279	Tower-6	Om Prakash Singh	1,58,826
280	Tower-7	Tejender Kumar	57,557
281	Tower-1	Rajpal	57,557
282	Tower-6	Mohit Soni	57,557
283	Tower-7	Rajiv Nagpal	61,335
284	Tower-4	Abhinav Shukla	61,335
285	Tower-1	Shaveta Puri Milli	61,335
286	Tower-4	Jaskiran Chopra	57,557
287	Tower-6	Lal Babu Singh	61,335
288	Tower-7	Sunil Kumar	61,335
289	Tower-8	Prince Kumar Dobry	57,557
290	Tower-2	Rajinder Prasad	57,557
291	Tower-3	Abhinav Anan	61,335
292	Tower-1	Raj Kumar Hooda	61,335
293	Tower-5	Devinder Singh	57,557
294	Tower-4	Thakur Chand Bansal	61,335
295	Tower-5	Shakti Tahlia	61,335
296	Tower-2	Rohit Kumar Dalal	61,335
297	Tower-6	Rimpi Monga	1,58,826
298	Tower-6	H. Ramasubramanian	61,335
299	Tower-8	Komal Sharma	61,335
300	Tower-8	Prateek Suneja	61,335

301	Tower-4	Prem Chand Jain	61,335
302	Tower-9	Navita	57,557
303	Tower-2	Ankur Chaudha	57,557
304	Tower-3	Prati Gupta	61,335
305	Tower-8	Malkiat Singh	61,335
306	Tower-9	Ashish Jain	61,335
307	Tower-2	Neha Sethi	61,335
308	Tower-3	Pannalal Choudhary	61,335
309	Tower-4	Rishi Bajpai	61,335
310	Tower-5	Ayush Pratap	1,46,116
311	Tower-9	Richa Parasher	1,54,486
312	Tower-6	Anu Rai	1,58,826
313	Tower-1	Hitesh	57,557
314	Tower-2	Ranjeet Singh	57,557
315	Tower-4	Neeraj	61,335
316	Tower-6	Anita Raghav	61,335
317	Tower-4	Chitra	61,335
318	Tower-5	Deepanshu Rathore	1,58,826
319	Tower-3	Azish Ahmad	61,335
320	Tower-2	Ratan Deep Meena	57,557
321	Tower-3	Vinit Kumar Chaudhary	61,335
322	Tower-6	Madhu Bala	1,69,251
323	Tower-6	Rupinder Rathi	57,557
324	Tower-7	Rahul Trivedi	1,58,826
325	Tower-8	Asha Bhatia	57,557
326	Tower-3	Indu Salwan	61,335
327	Tower-5	Md. Entakhab	61,335
328	Tower-6	Pawan Kumar Yadav	58,391
329	Tower-1	Mahesh Sharma	61,335
330	Tower-7	Kavi Bhushan	61,335
331	Tower-8	Amit Mulhotra	61,335
332	Tower-1	Harish Dhull	61,335
333	Tower-8	Kaipana Sahoo	61,335
334	Tower-9	Vijay Bahuguna	61,335
335	Tower-2	Piyush Jain	61,335
336	Tower-2	Renu Devi	61,335
337	Tower-3	Neeraj Yadav	61,335
338	Tower-3	Ajit Dahan	61,335
339	Tower-5	Munni Devi	61,335
340	Tower-7	Dewan Chand Narang	61,335
341	Tower-7	Sukhbir Singh	61,335
342	Tower-1	Pradeep Kumar Khandelwal	61,335
343	Tower-6	Jagat Singh	57,557
344	Tower-2	Satish Yadav	57,557
345	Tower-3	Manish Anuja	61,335
346	Tower-9	Mr Shadab	57,557
347	Tower-5	Ridhima Bahl Sachdev	57,557
348	Tower-7	Ila Bahl	57,557
349	Tower-8	Kavita Mittal	61,335
350	Tower-8	Deepak Sharma	61,335
351	Tower-9	Rahul Sachdeva	61,335
352	Tower-1	Amit Kumar Kantiwal	60,564
353	Tower-6	Mahesh Kumari	61,335
354	Tower-3	Mihir Arora	61,335
355	Tower-3	Sudhanshu Bahuguna	61,335
356	Tower-7	Ankush Gupta	61,335
357	Tower-8	Mohamed Sidiq Kanth	61,335
358	Tower-2	Ramniwas	61,335
359	Tower-9	Kanhaiya Lal Vyas	57,557
360	Tower-9	Sayantani Dhar	61,335
361	Tower-9	Arvind Bharti	57,557

362	Tower-9	Sanjay Narang	61,335
363	Tower-9	Vishwas Kumar	57,557
364	Tower-9	Birendra Kumar Singh	61,335
365	Tower-9	Deepa Rajpoot	1,55,708
366	Tower-9	Dharmendra Kumar	61,335
367	Tower-9	Babu Lal	61,335
368	Tower-9	Ragini Kumari	57,557
369	Tower-9	Archana Pandey	1,58,826
370	Tower-9	Sanita Yadav	61,335
371	Tower-9	Puran Chand Yadav	61,335
372	Tower-9	Lal Chand	57,557
373	Tower-9	Naresh Kumar	57,557
374	Tower-9	Rashmi Beri	57,557
375	Tower-9	Himanshu Joshi	57,557
376	Tower-9	Krishan Kundra	61,335
377	Tower-9	Sonia Sautja	61,335
378	Tower-9	Dinesh Kumar	1,69,251
379	Tower-9	Jaivinder	57,557
380	Tower-9	Prabhat Kayal	1,54,486
381	Tower-9	Manish Kumar	1,64,626
382	Tower-9	Indukala Sauthosh	1,64,626
383	Tower-9	Satyavir Singh Mann	1,69,251
384	Tower-9	Ravi Shankar	61,335
385	Tower-9	Melvin Moras	57,557
386	Tower-9	Saroj	57,557
387	Tower-9	Vijay Kumar Uboveja	57,557
388	Tower-9	Ashok Kumar Nandwani	57,557
389	Tower-9	Lalit Kumar	57,557
390	Tower-9	Nidhi Jain	61,335
391	Tower-9	Manish Singh	61,335
392	Tower-9	Kapil Mehta	1,55,708
393	Tower-9	Krishan Kumar Bhatia	57,557
394	Tower-1	Avaneesh Upadhyay	61,335
395	Tower-1	Mohesh Singh	57,557
396	Tower-1	Mohammed Abdul Asad Aleem	61,335
397	Tower-1	Babita Arora	57,557
398	Tower-1	Simha Lakshman Sharan Jageshwar	61,335
399	Tower-1	Shiv Bhagwan	61,335
400	Tower-1	Sanjeev Parmar	1,58,826
401	Tower-1	Ramavtar More	57,557
402	Tower-1	Nalini Dubey	57,557
403	Tower-1	Ramesh Semwal	61,335
404	Tower-1	Dolle Rani	1,58,826
405	Tower-1	Mouika	1,69,251
406	Tower-5	Vijay Kumar	61,335
407	Tower-1	Nitesh Arora	57,557
408	Tower-1	Neha Sami	61,335
409	Tower-1	Narinder Singh	57,557
410	Tower-1	Anshu Goyal	61,335
411	Tower-1	Suresh Kumar	61,335
412	Tower-1	Ivy Joy	1,46,118
413	Tower-1	Santosh Goel	57,557
414	Tower-1	Ajeet Singh Ahluwalia	57,557
415	Tower-1	Ravi Sharma	1,64,626
416	Tower-1	Manoj Prasad Pundora	57,557
417	Tower-1	Tarif Ahmed	61,335
418	Tower-1	Manish Khanna	57,557
419	Tower-1	Rajeshwar Soti	57,557
420	Tower-1	Ravi Shankar Mishra	57,557
421	Tower-1	Rakesh Aggarwal	61,335
422	Tower-1	Pankaj Kumar	57,557

423	Tower-1	Manoj Kumar Srivastav	57,557
424	Tower-1	Vikram Singh	1,69,251
425	Tower-1	Dipit Sethi	57,557
426	Tower-1	Samosh Sharma	61,335
427	Tower-1	Parveen Kumar	1,69,251
428	Tower-1	Amit Kumar Singh	1,54,486
429	Tower-1	Asha Choudhary	61,335
430	Tower-1	Anamika Anupam	57,557
431	Tower-1	Satnam Singh	1,69,251
432	Tower-1	Varun Kumar Maheshwari	57,557
433	Tower-1	Pukhray Choudhary	61,335
434	Tower-1	Ram Prasad & Sons(HUF)	57,557
435	Tower-1	Nipun Golia	61,335
436	Tower-2	Paran Saxena	1,69,251
437	Tower-2	Gautam Kumar	61,335
438	Tower-2	Sandeep Sharma	61,335
439	Tower-2	Arvind Datt Sehwal	57,557
440	Tower-2	Surender Singh	61,335
441	Tower-2	Sujata	1,55,710
442	Tower-2	Manoj Kumar Sharma	57,557
443	Tower-2	Madhu Gandhi	61,335
444	Tower-2	Renuka Deshwal	57,557
445	Tower-2	Satish	61,335
446	Tower-2	Mahabir Singh	57,557
447	Tower-2	Mrimoy Kirtania	1,64,626
448	Tower-2	Anoop Kumar Verma	61,335
449	Tower-2	Sundararaman	57,557
450	Tower-2	Jagdeep Singh	1,64,626
451	Tower-2	Baddu Lal	57,557
452	Tower-2	Shivendu Kumar Pandey	57,557
453	Tower-2	Lalit Uppal	61,335
454	Tower-2	Anuj Kumar Varshney	61,335
455	Tower-2	Swati Gulati	57,557
456	Tower-2	Aran Kumar Karn	57,557
457	Tower-2	Janardhan Prasad Halodi	1,64,626
458	Tower-2	Piyash Agarwal	61,335
459	Tower-2	Sarfraz Ahmad	61,335
460	Tower-2	Bhumika Satija	57,557
461	Tower-2	Usha Mishra	61,335
462	Tower-2	Damodar Dhar Dwivedi	61,335
463	Tower-2	Ankita Anand	61,335
464	Tower-2	Parveen Sharma	61,335
465	Tower-2	Swati Sharma	61,335
466	Tower-2	Pawan Kumar Arora	57,557
467	Tower-2	Gaurav Kumar	61,335
468	Tower-2	Bhawna Singh Paurush	57,557
469	Tower-2	Rina Vodi	1,69,251
470	Tower-2	Aadesh Tyagi	61,335
471	Tower-2	Gowardhan singh	1,54,486
472	Tower-2	Deepak Arora	61,335
473	Tower-2	Sunil Kumar Singh	57,557
474	Tower-3	Anupam Gupta	61,335
475	Tower-3	Urshita Saini	61,335
476	Tower-3	Pradeep Kumar	57,557
477	Tower-3	Kamaljit Singh	57,557
478	Tower-3	Kamlesh Sharma	61,335
479	Tower-3	Ramesh Kumar	61,335
480	Tower-3	Abhimanyu Mahajan	57,557
481	Tower-3	Monika	61,335
482	Tower-3	Ajay Kumar	1,46,118
483	Tower-3	Aarti Bhardwaj	61,335

484	Tower-3	Ashok Kumar	57,557
485	Tower-3	Gazal Rathi	57,557
486	Tower-3	Litu Biswal	57,557
487	Tower-3	Satya Prakash Yadav	57,557
488	Tower-2	Bilal Ahmad Wani	61,335
489	Tower-3	Subrata Kumar Adhikary	61,335
490	Tower-3	Satish Chand Agarwal	57,557
491	Tower-3	Sanjeev Prakash Verma	57,557
492	Tower-3	Nandan Singh Nayal	57,557
493	Tower-3	Deb Kumar Halder	61,335
494	Tower-3	Ghan Shyam	61,335
495	Tower-3	Dinesh Kumar	57,557
496	Tower-3	Bhuvnesh Kumar	57,557
497	Tower-3	Neeru Bhagat	61,335
498	Tower-3	Nigita Verma	61,335
499	Tower-3	Abhijit Chatterjee	57,557
500	Tower-3	Niraj Kumar Gupta	57,557
501	Tower-3	Sharwan Kumar Goyal (HUF)	57,557
502	Tower-3	Ashish Kakkar	61,335
503	Tower-3	Hitender Kumar	61,335
504	Tower-3	Punita Bagadia	57,557
505	Tower-3	Ashok Kumar Naugain	61,335
506	Tower-3	Raj Kumar Pandey	57,557
507	Tower-3	Suresh Chandra Parida	1,69,251
508	Tower-3	Sanjay Kumar Pali	57,557
509	Tower-3	Sanjay Sharma	57,557
510	Tower-3	Gaurav Gupta	61,335
511	Tower-3	Parmod Kumar	57,557
512	Tower-3	Anita Singh	61,335
513	Tower-3	Sone Lal Pandit	1,66,500
514	Tower-3	Vijender Yadav	57,557
515	Tower-3	Manish Kumar Choudhary	1,58,826
516	Tower-3	Mukesh Kumar	57,557
517	Tower-3	Suresh Kumar	57,557
518	Tower-3	Amit Sharma	61,335
519	Tower-3	Amar Pal	1,69,251
520	Tower-3	Bidhan Chandra Roy	57,557
521	Tower-3	Gaurav Kumar	57,557
522	Tower-3	Nareish Kumar	61,335
523	Tower-3	Himanshu Arora	57,557
524	Tower-4	Jai Prakash	61,335
525	Tower-4	Bhim Sain	61,335
526	Tower-4	Sushil Kumar Puri	57,557
527	Tower-4	Arun Dhankar	61,335
528	Tower-4	Shammi Virmani	61,335
529	Tower-4	Mohit Verma	57,557
530	Tower-4	Pratibha Seth	61,335
531	Tower-4	Ratnesh Kumar	57,557
532	Tower-4	Alpna Kumari Gupta	57,557
533	Tower-4	Mukesh Kumar	1,55,708
534	Tower-4	Roopwati	57,557
535	Tower-4	Sonnath Arora	57,557
536	Tower-4	Vishal Mishra	61,335
537	Tower-4	Muneesh Kumar Dube	1,69,251
538	Tower-4	Anita	57,557
539	Tower-4	Ankit Nandil	61,335
540	Tower-4	Brajesh Kumar Singh	57,557
541	Tower-4	Janki Rawat	1,69,251
542	Tower-4	Richa Garg	57,557
543	Tower-4	Surinder Rani	61,335
544	Tower-4	Atul Arora	57,557

545	Tower-4	Krishan Pal	57,557
546	Tower-4	Pardeep Kumar	61,335
547	Tower-4	Gajender Yadav	57,557
548	Tower-4	Nisha	61,335
549	Tower-4	Manish Kumar	57,557
550	Tower-4	Ashok Kumar Dhankar	61,335
551	Tower-4	Rambeer	57,557
552	Tower-4	Mukesh Kumar Sharma	57,557
553	Tower-4	Vijay Kumar	61,335
554	Tower-4	Ashwini Thani Subba	1,54,486
555	Tower-4	Medhu Dhull	61,335
556	Tower-4	Manpreet Singh	57,557
557	Tower-4	Anshul Rewaria	57,557
558	Tower-4	Naveen Kumar	61,335
559	Tower-4	Pankaj Gupta	61,335
560	Tower-4	Vinod Soni	57,557
561	Tower-4	Mahesh Kumar	57,557
562	Tower-4	Tilak Raj Joshi	61,335
563	Tower-4	Digambar Machindra Alekar	1,64,626
564	Tower-4	Avinash Kumar	57,557
565	Tower-4	Sudesh Kumari	1,64,626
566	Tower-4	Mahesh Kumar	57,557
567	Tower-4	Aryinder Singh	1,58,826
568	Tower-4	Dheera Kumar Taneja	61,335
569	Tower-4	Ayush Mehta	1,64,626
570	Tower-4	Sunil Kumar	61,335
571	Tower-4	Prashant Kumar	57,557
572	Tower-4	Dharamvir	57,557
573	Tower-4	Vijay Singh	1,64,626
574	Tower-4	Toeta Belluri	57,557
575	Tower-4	Vishal Ashok Nalage	1,64,626
576	Tower-4	Niten Kumar Bose	57,557
577	Tower-4	Nabaghana Behera	1,54,486
578	Tower-5	Sonu Sharma	61,335
579	Tower-5	Anita Kumari	61,335
580	Tower-5	Naresh Kumar	61,335
581	Tower-5	Pankaj Kumar	57,557
582	Tower-5	Anil Bajaj	61,335
583	Tower-5	Praveen Kumar	57,557
584	Tower-5	Deva Nand	61,335
585	Tower-5	Mohd Nadeem Khan	57,557
586	Tower-5	Sunil Kumar	61,335
587	Tower-5	Ravi Prakash Singh	61,335
588	Tower-5	Sunny Vishal	57,557
589	Tower-5	Bipin Pratap Singh	1,46,116
590	Tower-5	Shailendar Yadav	61,335
591	Tower-5	Ishwar Singh	61,335
592	Tower-5	Satyawan	1,58,826
593	Tower-5	Sudesh Malik	1,55,708
594	Tower-5	Sudhir Chauhan	1,54,486
595	Tower-5	Mokim Ahmad	1,64,626
596	Tower-5	Reetabrata Roy	57,557
597	Tower-5	Manisha Jha	57,557
598	Tower-5	Sharda Bhardwaj	61,335
599	Tower-5	Virender Singh Pahl	61,335
600	Tower-5	Sourmik Sen	57,557
601	Tower-5	Rimpi Ahoja	61,335
602	Tower-5	Dhiraj Kumar	57,557
603	Tower-5	Hitesh Yadav Huf	57,557
604	Tower-5	Vardana	57,557
605	Tower-5	Soni Kumari	61,335

606	Tower-5	Akangha Sharma	1,55,710
607	Tower-5	Arun Kumar Saxena	61,335
608	Tower-5	Seemarani	57,557
609	Tower-5	Rakesh Malik	61,335
610	Tower-5	Jnardan Kalita	1,58,536
611	Tower-5	Ramesh Chander Babbar	61,335
612	Tower-5	Neelam Rustagi	61,335
613	Tower-5	Anoop Kumar	57,557
614	Tower-5	Anjali Thakral	57,557
615	Tower-5	Ashish Jain	61,335
616	Tower-5	Poonam Gupta	57,557
617	Tower-5	Gaurav Srivastava	61,335
618	Tower-5	Gadadhar Paul	61,335
619	Tower-5	Anita Rani	57,557
620	Tower-5	Abhay Kumar Sharma	61,335
621	Tower-5	Annu Sharma	61,335
622	Tower-5	Om Prakash	1,58,826
623	Tower-5	Atul Kumar Sinha	61,335
624	Tower-5	Amit Kumar	1,69,251
625	Tower-5	Ashish Bhardwaj	1,58,826
626	Tower-5	Chandra Sunder	61,335
627	Tower-5	Chetan Nandwani	57,557
628	Tower-5	Uma Devi	57,557
629	Tower-6	Dipak Vitthal Hatal	1,64,626
630	Tower-6	Shailender Sethi	57,557
631	Tower-6	Ajit Gupta	57,557
632	Tower-6	Prahlad Singh Rana	61,335
633	Tower-6	Sanjay Kumar Lakhera	57,557
634	Tower-6	Deepankar Gupta	61,335
635	Tower-6	Ashish Singh	57,557
636	Tower-6	Surender Kumar	57,557
637	Tower-6	Saroj Ahuja	57,557
638	Tower-6	Manju Batra	61,335
639	Tower-6	Suresh Kumar Ashra	57,557
640	Tower-6	Rameshwar Dass	1,69,251
641	Tower-6	Megha Gupta	57,557
642	Tower-6	Mahesh Kumar	57,557
643	Tower-6	Dinesh Nehra	57,557
644	Tower-6	Veena Kumari	57,557
645	Tower-6	Mamta Devi	57,557
646	Tower-6	Vikas Chempong	61,335
647	Tower-6	Tripti Chandra	61,335
648	Tower-6	Anu Gupta	61,335
649	Tower-6	Devendra Chandra	61,335
650	Tower-6	Manisha	1,46,118
651	Tower-6	Jitender Kumar Bish	61,335
652	Tower-6	Sandeep Kumar	61,335
653	Tower-6	Reshna Sukumaran	61,335
654	Tower-6	Parikshit Dolbriyal	61,335
655	Tower-6	Anju Pal	57,557
656	Tower-6	Vandana Gupta	57,557
657	Tower-6	Subhash Chand Choudhary	57,557
658	Tower-6	Sumit Sethi	61,335
659	Tower-6	Geeta Kaul	61,335
660	Tower-6	Jatinderbir Singh	57,557
661	Tower-6	Mukesh	57,557
662	Tower-6	Vijay Deep Sharma	61,335
663	Tower-6	Rakesh Sharma	57,557
664	Tower-6	Vinit Kumar	57,557
665	Tower-6	Himanshu Bakugana	61,335
666	Tower-6	Deharender Kumar	1,69,251

667	Tower-6	Ashish Kumar	1,58,826
668	Tower-6	Anita Tonthar	57,557
669	Tower-6	Shashank Raina	57,557
670	Tower-6	Kiran Chugh	57,557
671	Tower-6	Rajiv Dewan	61,335
672	Tower-6	Varita Keintura Anand	61,335
673	Tower-6	Vogesh Kumar Rai	57,557
674	Tower-6	Laxmi Ramakrishna Sannawane	1,64,626
675	Tower-7	Rajeev Ranjan	61,335
676	Tower-7	Ravi Kumar	1,58,826
677	Tower-7	Sandeep Negi	57,557
678	Tower-7	Jyoti Gwari	61,335
679	Tower-7	Meenu Yadav	61,335
680	Tower-7	Mukta Devi	1,58,826
681	Tower-7	Arun Kumar Varshney	61,335
682	Tower-7	Anish Dixit	61,335
683	Tower-7	Shivam Parasher	1,54,486
684	Tower-7	Braj Kishor Sharma	61,335
685	Tower-7	Saurabh Sharma	61,335
686	Tower-7	Harish Kumar	61,335
687	Tower-7	Dinesh Kumar Kauri	1,55,709
688	Tower-7	Ami Sharma	57,557
689	Tower-7	Durga Prasad Pandey	61,335
690	Tower-7	Vipin Arora	57,557
691	Tower-7	Tejssvi Yadav	61,335
692	Tower-7	Anamika Bhattacharya	57,557
693	Tower-7	Jitendra Kumar	57,557
694	Tower-7	Piyushkumar Sunilkumar Kasewale	1,80,769
695	Tower-7	Dayal Chand Pandey	57,557
696	Tower-7	Dheeraj Virwani	57,557
697	Tower-7	Ravi Goswami	61,335
698	Tower-7	Vikram Thakur	61,335
699	Tower-7	Gokul Prasad	57,557
700	Tower-7	Ajay Sharma	61,335
701	Tower-7	Vaun Dabey	57,557
702	Tower-7	Gaurav Mehta	1,55,708
703	Tower-7	Ankita Bansal	57,557
704	Tower-7	Pramod Kumar Sharma	57,557
705	Tower-7	Yatin Aggarwal	61,335
706	Tower-7	Shakuntla Devi	61,335
707	Tower-7	Saba Jafri	57,557
708	Tower-7	Avita	1,64,626
709	Tower-7	Mudit Bagathia	57,557
710	Tower-8	Jitendra Singh	57,557
711	Tower-8	Devi Kala Sharma	57,557
712	Tower-8	Hari Singh Phogat	61,335
713	Tower-8	Raman Kumar	60,564
714	Tower-8	Amit Gautam	61,335
715	Tower-8	Rani Devi	1,69,251
716	Tower-8	Amit Jain	57,557
717	Tower-8	Kanwar Deep Kamboj	61,335
718	Tower-8	Vidyanand Yadav	57,557
719	Tower-8	Jagdish	61,335
720	Tower-8	Rohit Kumar	57,557
721	Tower-8	Rajay Mishra	61,335
722	Tower-8	Haridwar Sharma	57,557
723	Tower-8	Rattan Singh	57,557
724	Tower-8	Shakeel	1,46,116
725	Tower-8	Shruti Usha Jha	61,335
726	Tower-8	Vijay Kumar Gaur	57,557
727	Tower-8	Ankit	1,46,116

728	Tower-8	Mukul Kumar	1,64,626
729	Tower-8	Arun Sechdeva	57,557
730	Tower-8	Rama Rani Diwan	61,335
731	Tower-8	Ashish Nandan Lal	57,557
732	Tower-8	Jai Bhagwan	61,335
733	Tower-5	Jyotsna Goel	57,557
734	Tower-8	Mohit Dhirga	57,557
735	Tower-8	Rajendra Kumar Goel	61,335
736	Tower-8	Kennel Malhotra	57,557
737	Tower-8	Rakesh Kumar	61,335
738	Tower-8	Vijay Kumar	57,557
739	Tower-8	Mahender Singh Sihag	61,335
740	Tower-8	Anand Singh	1,55,710
741	Tower-8	Om Prakash Gautam	61,335
742	Tower-8	Sanjeev Kumar	57,557
743	Tower-8	Pankaj Kumar Singh	57,557
744	Tower-8	Rekha Tripathi	61,335
745	Tower-8	Abhay Kumar Agrahari	57,557
746	Tower-8	Jitendra Singh	1,54,486
747	Tower-8	Yuvraj L. Boveja	57,557
748	Tower-8	Ritesh Yadav Haf	57,557
749	Tower-5	Mithilesh Kumar	57,557
750	Tower-9	Deepak Dewari	57,557
751	Tower-9	Rahul Kumar	57,557
752	Tower-1	Surat Singh	57,557
753	Tower-7	Jitender Singh Negi	61,335
754	Tower-2	Joginder Singh	61,335
755	Tower-5	Hamid Mushraaq Mir	61,335
756	Tower-1	Ram Krishan Paliya	61,335
757	Tower-3	Animesh Singhal	61,335
758	Tower-9	Pranav Singhal	61,335
759	Tower-8	Abhijit Gupta	60,564
760	Tower-8	Vinay Kumar Jaiswal	61,335
761	Tower-9	Purvaiz Ahmed Zargar	61,335
762	Tower-2	Jai Singh	61,335
763	Tower-7	Subodh Kumar Jayaswal	61,335
764	Tower-5	Saroj Gupta	61,335
765	Tower-4	Vipin Kumar Kansal	61,335
766	Tower-5	Bilal Ahmad Kanth	61,335
767	Tower-6	Mir Basharat Ahmad Kanth	61,335
768	Tower-5	Mohammad Amin Simbli	61,335
769	Tower-5	Gajendra Singh	61,335
770	Tower-2	Raj Singh	57,557
771	Tower-6	Gulzar Ahmed Karnai	61,335
772	Tower-4	Priyanka Singh	57,557
773	Tower-5	Sadhana Rai	57,557
774	Tower-4	Joginder Yadav	57,557
775	Tower-3	Neha Yadav	57,557
776	Tower-4	Sarita Yadav	57,557
777	Tower-5	Soni Dutt Sharma	57,557
778	Tower-6	Atul Singh	57,557
779	Tower-8	Pradeep Avasthi	57,557
780	Tower-9	Satpal Dagar	57,557
781	Tower-6	Vikram Singh Gurjar	57,557
782	Tower-5	Rock Hadson	57,557
783	Tower-2	Harish Kumar	57,557
784	Tower-1	Sandeep Malik	57,557
785	Tower-3	Michael Joseph	57,557
786	Tower-2	Seema	57,557
787	Tower-3	Ram Prakash	57,557
788	Tower-2	Rajbir Singh	57,557

789	Tower-6	Anand Kumar	57,557
790	Tower-1	Sarita	57,557
791	Tower-9	Rajesh Kumar	57,557
792	Tower-2	Hawa Singh	57,557
793	Tower-3	Ashish Kumar Jain	57,557
794	Tower-3	Jitendra Pratap Singh	57,557
795	Tower-6	Satish Kumar Soni	57,557
796	Tower-7	Prabhat Kumar	57,557
797	Tower-7	Anupama Dwivedi	57,557
798	Tower-8	Dushyant Singh Chauhan	57,557
799	Tower-6	Jyoti Srivastava	57,557
800	Tower-2	Reetu Kabra	57,557
801	Tower-5	Aruna Komari Katta	57,557
802	Tower-5	Veena Kumari	57,557
803	Tower-7	Nidhi Singh	57,557
804	Tower-9	Pooja Jain	61,335
805	Tower-4	Gaurav Arora	61,335
806	Tower-4	Vikash Ranjan	61,335
807	Tower-9	Dhirendra Singh	61,335
808	Tower-1	Jaideep Singh	61,335
809	Tower-7	Tej Pratap Singh	61,335
810	Tower-6	Pradeep Kumar Patel	61,335
811	Tower-8	Shikhar Dwivedi	61,335
812	Tower-3	Bhim Sain	61,335
813	Tower-9	Ashwani Mittal	61,335
814	Tower-1	Subhash Arora	61,335
815	Tower-6	Piyush Kumar Goyal	61,335
816	Tower-5	Jyotirmayee	61,335
817	Tower-7	Meena Rani Kar	61,335
818	Tower-4	Suchismita Panda	61,335
819	Tower-2	Sheetal Khanna	61,335
820	Tower-7	Preeti Goyal	57,557
			6,33,70,091

