GSTAT

Court No. 1

NAPA/164/PB/2025

DGAP **.....Appellant**

Versus

M/S LEGACY GLOBAL PROJECTS PVT. LTD. **.....Respondent**

Counsel for Appellant **Counsel for Respondent**

Hon'ble Justice (Retd.) Dr. Sanjaya Kumar Mishra, President

Form GST APL-04A

[See rules 113(1) & 115]

Summary of the order and demand after issue of order by the GST Appellate Tribunal

whether remand order : No

Order reference no. : ZA070925000049H **Date of order :** 22/09/2025

1.	GSTIN/Temporary ID/UIN -	
2.	Appeal Case Reference no. - NAPA/164/PB/2025	Date - 09/01/2025
3.	Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544	
4.	Name of the respondant - 1. M/s Legacy Global Projects Pvt. Ltd.	
5.	Order appealed against -	
	(5.1) Order Type -	
	(5.2) Ref Number -	Date -
6.	Personal Hearing - 22/09/2025 20/08/2025 13/08/2025	
7.	Status of Order under Appeal - Modified – Order under Appeal is modified	
8.	Order in brief - The conclusion arrived at by the Karnataka State Screening Committee is accepted and the matter is closed.	
Summary of Order		
9.	Type of order : Closure Report	

Place :DELHIPB

Signature

Date : 22.09.2025

DELHIPB Dr. Justice (Retd.) Sanjaya Kumar Mishra

Designation : Member

Jurisdiction :Delhi (PB)

ORDER

The matter is taken up in hybrid mode. Ms. Geetika Chib, Learned Additional Assistant Director - Authorized Representative, appeared on behalf of the DGAP. The original complainant Shri D. Rajendra Prasad appeared before us virtually.

The original complainant submitted that at present he has no grievances against the Respondent / Builder as he has already received the money paid by him. We take note of the fact that Karnataka State Screening Committee has submitted the report clarifying that this is not a case of profiteering, requiring any investigation under Section 171 of the CGST Act. Having heard the original complainant, we are also of the opinion that this is not the case of profiteering and that the Respondent / Builder has returned the money which he has taken from the complainant upon cancellation of the allotment of flat.

Though, there may have certain grievances of the original complainant against the Respondent / Builder, but certainly, this is not regarding the non-passing of the ITC or reduction of the rate of the GST. At present, the original complainant, Shri D. Rajendra Prasad also submitted that he has no further complaint against the Respondent / Builder.

Therefore, the Tribunal is of the view that this is not the case of Profiteering, requiring any action on our part. Hence, the matter is closed.

Sd/-
(Justice (Retd.) Dr. Sanjaya Kumar Mishra)

Dated: 22.09.2025

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