

GSTAT
Division Bench Court No. 2

NAPA/66/PB/2025

DGAP

.....Appellant

Versus

APV REALTY LTD.

.....Respondent

Counsel for Appellant

Counsel for Respondent

Hon'ble Justice Sh. Mayank Kumar Jain, Member(Judicial)
Hon'ble Sh. Anil Kumar Gupta, Member (Technical)

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 : Yes

Order reference no. : ZA070010126000061H

Date of order : 09/01/2026

1.	GSTIN/Temporary ID/UIN - 09AAICA3283G1ZL	
2.	Appeal Case Reference no. - NAPA/66/PB/2025	Date - 09/01/2025
3.	Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544	
4.	Name of the respondent - 1. APV Realty Ltd. , sinha@ajnara.com , 9582949647	
5.	Order appealed against -	
	(5.1) Order Type -	
	(5.2) Ref Number -	Date -

6.	Personal Hearing - 09/01/2026 01/12/2025 12/11/2025 08/10/2025 23/09/2025 01/09/2025 01/08/2025 09/07/2025
7.	Order in brief - The matter was examined by the Tribunal and came to the conclusion that the matter is required to be reinvestigated by the DGAP under Rule 133(4) of the CGST Act 2017.
Summary of Order	
8.	If remanded with directions:
	a) Remanded to: DGAP
	b) Directions subject to which remanded, if any: without commenting on merit of the case, the matter is sent back to the DGAP along with written submission of the Respondent to reinvestigate under Rule 133(4) of the CGST Act 2017 and submit the report, accordingly.
9.	Type of order : Sent for re-investigation to DGAP

Place :DELHIPB

Signature

Date : 12.01.2026

DELHIPB Ankit Kumar

Designation : Stenographer/Law researcher

Jurisdiction :Delhi (PB)

ORDER

1. The matter was taken up today in Physical mode.
2. Sh. Suneel Kumar, Additional Assistant Director, assisted by Sh. Awanindra Kumar, Inspector, appeared on behalf of the DGAP. Sh. Ravi Kumar, Court Officer and Sh. Preet Hooda, Court Officer are present.

3. Sh. Amitabh Tiwari, Advocate, Sh. G. K Dubey, Advocate and Sh. Sanjay Sinha, Advocate, appeared on behalf of the Respondent.
4. Pursuant to order dated 01.12.2025 the Respondent has filed written submissions yesterday on 08.01.2026. The copy of the written submissions is given to the DGAP today.
5. At the outset, the learned Counsel for the Respondent submitted that due to oversight on their part some figures were wrongly submitted to the DGAP. Therefore, the amount of profiteering calculated by DGAP becomes erroneous.
6. He further submitted that through their written submission, they have submitted relevant annexure along with the balance sheet of the company so that correct figures may be taken into consideration by the DGAP. He further submitted that in view of the above matter is required to be reinvestigated by the DGAP.
7. The Representative of the DGAP submitted that the matter may be sent back to the DGAP under Rule 133(4) of the CGST Act 2017.
8. In view of the above, without commenting on merit of the case, the matter is sent back to the DGAP along with written submission of the

Respondent to reinvestigate and submit the report, accordingly.

9. The matter is, disposed of, accordingly.

Sd/-
(Justice Sh. Mayank Kumar Jain)

Sd/-
(Sh. Anil Kumar Gupta)

Dated: 09.01.2026

A.K