

GSTAT
Division Bench Court No. 2

NAPA/118/PB/2025

DGAP

.....**Appellant**

Versus

KOLTE PATIL DEVELOPERS 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 : No

Order reference no. : ZA070010126000059H

Date of order : 09/01/2026

1.	GSTIN/Temporary ID/UIN - 29AAACK7310G1ZP	
2.	Appeal Case Reference no. - NAPA/118/PB/2025	Date - 20/02/2025
3.	Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544	
4.	Name of the respondent - 1. Kolte Patil Developers Ltd. , rakesh.kini@koltepatil.com , 9880012451	
5.	Order appealed against -	
	(5.1) Order Type -	
	(5.2) Ref Number -	Date -

6.	Personal Hearing - 09/01/2026 01/12/2025 14/10/2025
7.	Status of Order under Appeal - Confirmed – Order under Appeal is confirmed
8.	Order in brief - The report of the DGAP is accepted. The Respondent is directed to pay the amount to the tune of Rs. 67,02,147/- within three months from today to eligible homebuyers. The Respondent will submit the compliance report after the stipulated time to the concerned jurisdictional Commissioner.

Summary of Order

9. Type of order : Return to Recipient of Amount not passed on, along with interest

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. Pritam Mahure, CA and Sh. Sahil Thurani, CA, appeared on behalf of the Respondent.
4. The learned Counsel for the Respondent submitted that to resolve the matter for the peace of mind to the end of Respondent, the Respondent is ready to pay the amount to the tune of Rs. 67,02,147/- as calculated the amount of profiteering against him. He further submitted that a time of three months may be granted for making payment since payment is to be made to voluminous homebuyers.

5. The Representative of the DGAP has no objection.

6. In view of the above undertaking the report of the DGAP is accepted. The Respondent is directed to pay the amount to the tune of Rs. 67,02,147/- within three months from today to eligible homebuyers.

7. So far as the payment of interest is concerned, Learned Counsel for the Respondent submitted that they are ready to pay the interest as per the last payment made by respective homebuyers and the interest payable should be made applicable thereof accordingly.

8. It is directed that the Respondent would be liable to pay the interest to the homebuyers as applicable under Rule 133 (3) of the CGST Rules 2017.

9. The Respondent will submit the compliance report after the stipulated time to the concerned jurisdictional Commissioner.

10. The matter is, disposed of, accordingly.

Sd/-
(Justice Sh. Mayank Kumar Jain)

Sd/-
(Sh. Anil Kumar Gupta)

Dated: 09.01.2026

A.K