

**GSTAT**  
**Division Bench Court No. 2**

**NAPA/137/PB/2025**

DGAP

.....Appellant

**Versus**

PIVOTAL INFRASTRUCTURE PVT. 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. : ZA070010126000076H**

**Date of order : 14/01/2026**

1.	GSTIN/Temporary ID/UIN - 06AADCP9575F1Z4	
2.	Appeal Case Reference no. - NAPA/137/PB/2025	Date - 17/12/2024
3.	Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544	
4.	Name of the respondent - 1. Pivotal Infrastructure Pvt. Ltd. , suresh.kumar@ansalroyalheritage.com , 9311378513	
5.	Order appealed against -	

	<b>(5.1) Order Type -</b>	
	<b>(5.2) Ref Number -</b>	<b>Date -</b>
6.	Personal Hearing - 14/01/2026 03/12/2025 14/10/2025	
7.	Status of Order under Appeal - Confirmed – Order under Appeal is confirmed	
8.	Order in brief - The respondent is required to pay an amount of Rs. 3,12,78,937 along with applicable interest to the eligible home buyers. The respondent is directed to pay the amount of interest to the eligible home buyers, as applicable, on the aforesaid amount in terms of the provision under Section 133(3)(B) of the CGST Act, 2017. Considering prayer made by learned counsel respondent the Tribunal directed the entire amount be refunded within three months to the eligible home buyers.	
<b>Summary of Order</b>		
9.	Type of order : Closure Report	

Place :DELHIPB

Signature

Date : 14.01.2026

DELHIPB Ankit Kumar

Designation : Stenographer/Law researcher

Jurisdiction :Delhi (PB)

### **ORDER**

1. The matter was taken up today in Virtual Mode.
2. Shri Ajay Kumar Tehlan, Additional Assistant Director/Authorized Representative, assisted by Shri Ravi Passi, Inspector, appeared on behalf of the DGAP and Shri Ravi Kumar and Shri Preet Hooda Court Officers, are Present.

3. Heard representatives of DGAP as well as shri Narottam Rawat, Chartered Account for Respondent.
4. Perused the record.
5. The DGAP, vide its report dated 20.12.2024 has concluded that the respondent has contravened the provisions as contained under Section 171 of Central Goods Services Tax, 2017. The DGAP, after investigation, arrived at the conclusion that the profiteered amount is Rs. 3,04,42,755. (as per table B). Calculating GST at the rate of 12% is Rs. 36,53,130. Thus, the total amount of profiteering is calculated to be Rs 3,40,95,886 in the project “Royal Heritage”, Sector 70, Faridabad.
6. The DGAP in its report has also taken into consideration the amount of Rs. 91,45,350/- which has already passed by the respondent to 1,104 home buyers. The Table “C” which is the part of the report, discloses that after deducting the benefit already passed by the respondent the (3,40,95,886 - 91,45,350) the profiteered amount comes to 3,12,78,937. While in its concluding part in the report the DGAP has mentioned that the total profiteering amount is Rs. 3,40,95,886/-.
7. In view of the fact that the DGAP has admitted that the respondent has already passed the benefit of the ITC to its home buyers to the tune of Rs. 91,45,350. It is also to be taken into consideration that in the Para 26 of the report. It is mentioned that total amount of Rs 3,12,78,937 is required to be passed on to 1,104 eligible home buyers. The amount mentioned in the concluding part of the report of the DGAP prima facie appears to be erroneous in view of the above situation.

8. Now the respondent is required to pay an amount of Rs. 3,12,78,937 along with applicable interest to the eligible home buyers.
9. The respondent is directed to pay the amount of interest to the eligible home buyers, as applicable, on the aforesaid amount in terms of the provision under Section 133(3)(B) of the CGST Act, 2017.
10. Learned Counsel for the respondent submitted that time of 3 months may be given to them in view of the voluminous home buyers.
11. Considering prayer made by learned counsel respondent we direct the entire amount be refunded within three months to the eligible home buyers. The respondent is further directed to submit compliance report to the jurisdictional GST commissioner and DGAP.
12. With the above observations and directions, the matter is disposed of.

Sd/-  
(Justice Sh. Mayank Kumar Jain)

Sd/-  
(Sh. Anil Kumar Gupta)

**Dated: 14.01.2026**