

**GSTAT**  
**Court No. 1**

**NAPA/71/PB/2025**

DGAP

.....Appellant

**Versus**

RESIZONE BUILDWELL 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. : ZA070010126000088H**

**Date of order : 13/01/2026**

1.	GSTIN/Temporary ID/UIN - 05AAFCR9236H1Z8	
2.	Appeal Case Reference no. - NAPA/71/PB/2025	Date - 09/01/2025
3.	Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544	
4.	Name of the respondent - 1. Resizone Buildwell Pvt. Ltd. , tarun@resizone.com , 7701868789	
5.	Order appealed against -	
	<b>(5.1) Order Type -</b>	
	<b>(5.2) Ref Number -</b>	
6.	Date - Personal Hearing - 13/01/2026 10/11/2025 08/09/2025 18/08/2025 11/08/2025 09/07/2025	
7.	Status of Order under Appeal - Confirmed – Order under Appeal is confirmed	
8.	Order in brief - The original complainants have withdrawn their complaints and have no further grievances against M/s Resizone Buildwell Pvt. Ltd. It was also derived that no apparent savings were made by the Respondent as per DGAP Report. The report of the DGAP is accepted and the matter is closed.	

## Summary of Order

9. Type of order : Closure Report

Place :DELHIPB

Signature

Date : 15.01.2026

DELHIPB MANMOHAN SHARMA

Designation : Stenographer/Law researcher

Jurisdiction :Delhi (PB)



## ORDER

The matter was taken up for hearing today in physical mode. Ms. Geetika Chib, Additional Assistant Director - Authorized Representative assisted by Sh. Anurag Gupta, Inspector appeared on behalf of DGAP.

Shri Sandeep Gussain and Shri Ishwar Singh, (hereinafter referred as Complainants), filed applications under Rule 128 of the Central Goods and Services Tax Rules, 2017 alleging profiteering in respect of Construction Services provided by M/s Resizone Buildwell Pvt. Ltd. Such applications were placed before the Standing Committee on Anti-Profiteering in its meeting held on 26.05.2020. The Standing Committee in the aforesaid meeting decided to forward to same to the Directorate General of Anti- Profiteering.

Thereafter investigation was taken up by the DGAP.

Further upon disposal of the batch of Writ Petitions i.e : W.P (Civil) 7743/2019 in case of Reckitt Benckiser Vs. Union of India, the matter was required to be re-investigated by the DGAP. Accordingly, Competition Commission of India (CCI) vide its letter dated 20.03.2024 remanded back the case to the DGAP for re-investigation in terms of the above judgment of hon'ble High Court.

After completion of investigation, the DGAP submitted its final report to this Tribunal on 24.11.2025. The DGAP vide para 13 submitted that Complainants no. 1 i.e. Sandeep Gussain, vide settlement deed dated 06.05.2024 made settlement with Respondent, wherein it was mutually agreed between the Respondent and Complainants and agreed to cancel the booked unit bearing no. A-602. Both the parties mutually agreed to settle the matter at an agreed amount of Rs. 12,50,000/-. Further Complainant no. 2 i.e. Shri Ishwar Singh vide his letter dated 13.09.2023 addressed to Real Estate Appellate Tribunal, Dehradun mutually agreed to cancel the booked unit bearing no. A-102 mutually agreed to settle the matter at an agreed amount of Rs. 25,00,000/-. The same is supported by Annexure-18 to the DGAP Report.

Further vide Table- A of its Report, DGAP submit that ratio of credit availed to purchase value (in %) in pre-GST period was 5.4072 and in post-GST period was 5.3934 with a difference of -0.0138. Therefore, there appeared to be no apparent savings made by the Respondent. Thus, the DGAP concluded that Section 171 of the CGST Act, 2017 have not been contravened by the Respondent.

The matter was placed before us on different dates. Final matter was taken up on 13.01.2026. upon perusal of settlement deed dated 06.05.2024 by Complainant No. 1 and letter dated 13.09.2023 by Complainant No. 1 it is found that they have withdrawn their complaints and have no further grievances against M/s Resizone Buildwell Pvt. Ltd. Further, as clear from Table 'A' of the DGAP's report that there appeared to be no apparent savings

made by the Respondent.

From the above, we are satisfied that the matter should be closed and, hence, the report of the DGAP is accepted and the matter is closed.

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

**Dated: 13.01.2026**

