

GSTAT
Single Bench Court No. 2
NAPA/152/PB/2025

DGAP

.....Appellant

Versus

SUNRISE LIFESPACES LLP

.....Respondent

Counsel for Appellant

Counsel for Respondent

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

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. : ZA070010126000104H

Date of order : 16/01/2026

1.	GSTIN/Temporary ID/UIN - 27AANFG9575H1ZP	
2.	Appeal Case Reference no. - NAPA/152/PB/2025	Date - 06/12/2024
3.	Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544	
4.	Name of the respondent - 1. Sunrise Lifespaces LLP , sunrisehousinggroup@gmail.com , 8087749412	
5.	Order appealed against -	
	(5.1) Order Type -	
	(5.2) Ref Number -	
6.	Date - Personal Hearing - 16/01/2026 16/12/2025 12/12/2025 18/11/2025 13/10/2025	
7.	Status of Order under Appeal - Confirmed – Order under Appeal is confirmed	
8.	Order in brief - The applicant failed to appear before this Tribunal, DGAP also submitted that, paragraphs 29 and 30 of the Report of the DGAP, no profiteering has been alleged against the respondent so the Report of the DGAP is accepted.	
Summary of Order		

9.

Type of order : Closure Report

Place :DELHIPB

Signature

Date : 16.01.2026

DELHIPB Ankit Kumar

Designation : Stenographer/Law researcher

Jurisdiction :Delhi (PB)



ORDER

1. The matter was taken up today through virtual mode.
2. Suneel Kumar, Additional Assistant Director and Authorized Representative, assisted by Shri Anurag Gupta, Inspector, and Shri Ravi Kumar, Court Officer, is present.
3. Shri Abhishek Deodhar, Advocate, appeared through video conferencing, assisted by Shri Rishab Chandak, Advocate, who appeared physically.
4. Pursuant to the earlier order dated 16.12.2025, the office sent an email along with the link to the complainant, Shri Durga Prasad Gupta, to appear before this Tribunal today through virtual mode.
5. The office has submitted that the aforesaid email has been received by the complainant.
6. None appeared on behalf of the complainant.
7. Learned counsel for the respondent submitted that since, the applicant failed to appear before this Tribunal, the Report of the DGAP may be accepted.
8. The learned representative of the DGAP also submitted that, as per paragraphs 29 and 30 of the Report of the DGAP dated 05.12.2024, no profiteering has been alleged against the respondent. It was concluded that the respondent did not contravene the provisions contained under Section 171 of the CGST Act, 2017.
9. In view of the above, the Report of the DGAP dated 05.12.2024 is accepted.
10. Accordingly, the matter is disposed of.

Sd/-
(Sh. Mayank Kumar Jain)

Dated: 16.01.2026