GSTAT

Court No. 1

NAPA/143/PB/2025

DGAP **.............Appellant**

Versus

UMANG REALTECH PRIVATE 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. : ZA070010126000096H **Date of order :** 16/01/2026

1.	GSTIN/Temporary ID/UIN - 06AAACU9361K1ZZ	
2.	Appeal Case Reference no. - NAPA/143/PB/2025	Date - 17/12/2024
3.	Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544	
4.	Name of the respondant - 1. Umang Realtech Private Ltd. , fbawinterhills77@gmail.com , 9810279466	
5.	Order appealed against -	
	(5.1) Order Type -	
	(5.2) Ref Number -	Date -
6.	Personal Hearing - 16/01/2026 03/12/2025	
7.	Status of Order under Appeal - Confirmed – Order under Appeal is confirmed	
8.	Order in brief - The Complainant has received the ITC benefit. 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 : 16.01.2026

DELHIPB Dr. Justice (Retd.) Sanjaya Kumar Mishra

Designation : Member

Jurisdiction :Delhi (PB)

ORDER

The matter was taken up in physical mode. Ms. Geetika Chib, Learned AAD – Authorized Representative assisted by Shri Awanindra Kumar appeared on behalf of the DGAP.

Shri Naveen Aggarwal, CA and Shri Mohan Chaudhary, Director of the Respondent Company appeared for the Respondent.

This case was initiated on an application dated 08.01.2019, submitted by the flat buyers association under Rule 128 of the Central Goods and Services Tax Rules, 2017, alleging profiteering in respect of the Construction Services provided by M/s. Umang Realtech Pvt. Ltd., with respect to the project “Winter Hills-77” located at Sector -77, Revenue Estate Village Shikohpur, Gurgaon Manesar Urban Complex, Gurgaon – 122001.

The application was taken up by the Standing Committee on Anti-Profiteering and as per its meeting dated 11.03.2019, it decided to forward the same to the DGAP to conduct an investigation in the matter.

Accordingly, investigation was taken up by the DGAP. It submitted its report dated 13.12.2024 received on 17.12.2024, reported that the Respondent in the matter has profiteered an amount Rs. 4,16,85,896/-. Therefore, he is liable to pay the aforesaid amount with an GST @ 12%, totalling to Rs. 4,66,88,204/-. However, it has further reported that on the basis of above investigation report, it is concluded that the Noticee has been profiteered by an amount of Rs. 4,16,85,896/- plus GST @ 12% i.e., 50,02,308/-, totaling to Rs. 4,66,88,204/- (as detailed in para 21 and 22 in the DGAP report). The issue of passing of the benefit has already been discussed in paras 25 to 28 in the DGAP Report. Thus, it appears that there is no remaining benefit of ITC to be passed on by the Respondent to its buyers.

On dated 13.12.2025, this Tribunal issued notice to the Applicant i.e. Secretary of the “Flats Buyers Association of Winter Hills-77, Gurgaon”, directing them to file written submissions clarifying that whether they have received ITC benefit or not.

In reply, letter dated 27.12.2025 of Winter Hills-77 Apartment Owner Association signed by General Secretary was received by this office through e-mail on 28.12.2025. The letter signed by General Secretary for Winter Hills-77 Apartment Owners Association stated that the subject of complaint has already been settled between flat owners & Umang Realtech Pvt. Ltd., through its Interim Resolution Professional. He further stated that appropriate benefit of the GST ITC / Reduction in prices for the flat purchased by the Respective allottees have been allowed to them in terms of Memorandum of Understanding (MoU)dated 05.10.2019, at the time handing over the possession of the flats by Umang Realtors Pvt. Ltd. A copy of the MOU is produced by the Authorized Representative of the Respondent. The same is taken on record.

Hence, we are satisfied after hearing Learned AAD, and perusing the documents that the dispute relating to passing of the ITC benefit to flat buyers has been arrived at by the parties.

In that view of the matter, the report of the DGAP is accepted and matter is closed.

Digitally signed by SANJAY KUMAR MISHRA
Date:16-01-2026 13:39:55 PM

Sd/-
(Dr. Sanjaya Kumar Mishra)

Dated: 16.01.2026