

GSTAT
Court No. 1
NAPA/67/PB/2025

DGAP

.....Appellant

Versus

BPTP 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. : ZA070010126000082H

Date of order : 13/01/2026

1.	GSTIN/Temporary ID/UIN -	
2.	Appeal Case Reference no. - NAPA/67/PB/2025	Date - 09/01/2025
3.	Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544	
4.	Name of the respondent - 1. BPTP Ltd.	
5.	Order appealed against -	
	(5.1) Order Type -	
	(5.2) Ref Number -	Date -
6.	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	Order in brief - The original complainants have withdrawn their complaints and have no further grievances against M/s BPTP Limited. 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 Dr. Justice (Retd.) Sanjaya Kumar
Mishra

Designation : Member

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.

Ram Prakash Sharma and Naresh Arora, (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 BPTP Limited. Such applications were placed before the Standing Committee on Anti-Profitteering in its meeting held on 15.05.2019. 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 21.03.2024 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 22.12.2025. The DGAP vide para 13 submitted that the above Complainants vide their letters dated 20.12.2022 & 21.12.2022 respectively addressed to erstwhile NAA, had withdrawn their complaints with respect to the booking/allotment of unit bearing no. A-1201 & F-1102 respectively in the Respondent's project "Discovery Park" as the Complainants had amicably settled their grievances, claims with the Respondent Company. The same is supported by Annexure-16 to the DGAP's report. Thus, the DGAP

further 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. Two e-mails sent by Ram Prakash Sharma & Ambika Sharma, and Naresh Arora were placed before us wherein the original complainants informed the DGAP as well as erstwhile NAA that a mutual agreement had been reached between them and the Respondent for settlement and they have withdrawn their complaints and have no further grievances against M/s BPTP Limited.

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

