

GSTAT
Single Bench Court No. 3

NAPA/105/PB/2025

DG ANTI PROFITEERING, DIRECTOR GENERAL OF ANTI-
PROFITEERING, DGAP

.....Appellant

Versus

PRATEEK INFRAPROJECTS INDIA PVT. LTD.

.....Respondent

Counsel for Appellant

Counsel for Respondent

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. : ZA070010226000006H

Date of order : 03/02/2026

1.	GSTIN/Temporary ID/UIN - 09AADCT7056R1ZH	
2.	Appeal Case Reference no. - NAPA/105A/PB/2025	Date - 20/06/2025
3.	Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544	
4.	Name of the respondent - 1. Prateek Infraprojects India Pvt. Ltd. , rajesh.jain@prateekgroup.com , 9711636945	
5.	Order appealed against -	

	(5.1) Order Type -	
	(5.2) Ref Number -	Date -
6.	Personal Hearing - 03/02/2026 09/01/2026 09/12/2025 10/11/2025	
7.	Status of Order under Appeal - Confirmed – Order under Appeal is confirmed	
8.	Order in brief - Percentage ratio of ITC to purchase value has not increased from pre-GST period to post-GST period. The Tribunal accepts the investigation report dated 04.06.2025 of the DGAP wherein it has been concluded that there is no contravention of Section 171 of the CGST Act, 2017.	
Summary of Order		
9.	Type of order : Closure Report	

Place :DELHI PB

Signature

Date : 03.02.2026

DELHI PB Sudesh Kumar

Designation : Stenographer/Law researcher

Jurisdiction :Delhi (PB)

ORDER

GOODS & SERVICES TAX APPELLATE TRIBUNAL (GSTAT)

PRINCIPAL BENCH, NEW DELHI

ANTI-PROFITEERING DIVISION

NAPA/105/PB/2025

FINAL ORDER

In the matter of:

Director General of Anti-Profiteering, Central Board of Indirect Taxes & Customs, 2nd Floor,
Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi-110001.

Applicant

Versus

M/s Prateek Infraprojects India Pvt. Ltd., G-50, Lower Ground Floor, Lajpat Nagar – III, New
Delhi-110024.

Respondent

AND IN THE MATTER OF Proceedings under Section 171 of Central Goods and Services Tax
Act, 2017 (Act 12 of 2017)

Quorum:-

1. Anil Kumar Gupta, Member Technical, GSTAT.

Present:-

1. Shri Anshul Mishra, Learned Advocate was present on behalf of the Complainant (1), Shri
Rajeev Goyal.

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2. Geetika Chib, Additional Assistant Director and Sh. Awanindra Kumar, Inspector appeared on behalf of the DGAP.
3. None appeared for the Respondent

Order

The proceedings in the present case arise from a reference received from the Standing Committee on 24.01.2020, to conduct a investigation in respect of applications filed by Rajeev Goyal, D-42, Retreat Apartment, 20, I.P. Extension, Patparganj, Delhi- 110092 and Sh. Ankush Goel, G 1115, Prateek Edifice, Sector-107, Noida- 201301 (**hereinafter referred as Applicant No. 1 and 2 respectively**), **alleging profiteering in respect of construction services supplied by M/s Prateek Infraprojects India Pvt. Ltd., G-50, Lower Ground Floor, Lajpat Nagar – III, New Delhi-110024, (hereinafter referred to as “the Respondent”) for the Project “Prateek Edifice”, situated at Sector-107, Noida, Uttar Pradesh.**

1. The DGAP submitted its initial report to erstwhile NAA on 27.11.2020. Thereafter, erstwhile NAA vide I.O. No. 08/2022 dated 27.07.2022 referred back the case and DGAP sent the re-investigation report on 14.02.2023 to the erstwhile Authority. The case was again referred back to DGAP vide I.O. No. 14/2023 dated 02.01.2024 for reinvestigation.
2. Further, the CCI (then NAA) vide letter F.No. M/AP/28/Meeting/2023-24 Sectt./263-305 dated 20.03.2024 again remanded back the case to DGAP for re-investigation in terms of Hon’ble High Court of Delhi order dated 29.01.2024.
3. The DGAP reinvestigated the matter in terms of Hon’ble High Court of Delhi order dated 29.01.2024 and submitted its report dated 04.06.2025 to Pr. Bench, GSTAT on 20.06.2025. The period covered by the current investigation is from 01.07.2017 to 29.10.2018.
4. The DGAP vide the present report stated that percentage ratio of Credit Availed to Purchase Value in pre-GST period is 6.46 and in post- GST period is 2.70. The difference in the ratio is calculated as -3.76. Therefore, it was evident that percentage ratio of ITC to purchase value has not increased from pre-GST period to post-GST period. Therefore, DGAP concluded that no benefit of additional ITC has accrued to the Respondent after introduction of GST.
5. A Notice dated 10.11.2025 was issued by email and speed post to the Applicants No. 1 & 2 with intimation to the Respondent to file written submissions on the report of the DGAP. However, no reply has been received from the Applicants No. 1 & 2 till date. Further, it is to mention that the Applicant No. 1 vide its letter/application dated 20.01.2025 sent vide email submitted that *“the subject matter of the above mentioned complaint including other grievances of the Applicant raised in the consumer case filed and pending adjudication before the NCDRC has been fully settled mutually and amicably between the parties vide Settlement Deed dated 15.01.2025”* and therefore the Applicant had no surviving grievance against the Respondent.
6. Hearings in the matter were held on 09.01.2026 and 03.02.2026. Ms. Geetika Chib, Additional Assistant Director and Sh. Awanindra Kumar, Inspector appeared on behalf of the DGAP. Applicant No.2 has not filed any written submissions till date despite giving them sufficient opportunities. Similarly, the Respondent has also not filed any written submissions on the DGAP report till date. None appeared on the behalf of the Applicant

No.2 as well as on behalf of the Respondent. Learned Advocate Shri Anshul Mishra appeared on behalf of Applicant No.1 and reiterated the submission made vide email dated 20.01.2025.

7. In view of the above, the Tribunal accepts the investigation report dated 04.06.2025 of the DGAP wherein it has been concluded that there is no contravention of Section 171 of the CGST Act.
8. The matter is disposed of, accordingly.
9. A copy of this order be supplied to both the Applicants, the Respondent and to the concerned Commissioners CGST/SGST for necessary action.
10. Order is pronounced in the open court today.

Sd/-
(Sh. Anil Kumar Gupta)

Dated: 03.02.2026