

GSTAT
Court No. 3

NAPA/27/PB/2025

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

.....Appellant

Versus

MANTRI CASTLES PRIVATE LIMITED (RENAMED AS M/S
CASTLE VISTA PRIVATE LIMITED)

.....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. : ZA070010226000043H

Date of order : 10/02/2026

1.	GSTIN/Temporary ID/UIN - 29AABCL0438P1Z5	
2.	Appeal Case Reference no. - NAPA/27/PB/2025	Date - 10/11/2024
3.	Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544	
4.	Name of the respondent - 1. Mantri Castles Private Limited (renamed as M/s Castle Vista Private Limited) , raghavendra.n@mantri.in , 8041345617	
5.	Order appealed against -	
	(5.1) Order Type -	
	(5.2) Ref Number -	Date -
6.	Personal Hearing - 10/02/2026 03/02/2026 09/01/2026 10/11/2025	
7.	Status of Order under Appeal - Confirmed – Order under Appeal is confirmed	

8.	Order in brief - The Tribunal accepts the investigation report dated 10.10.2024 of the DGAP wherein it has been concluded that there is no contravention of Section 171 of the CGST Act. The matter is disposed of, accordingly.
Summary of Order	
9.	Type of order : Closure Report

Place : DELHI PB

Signature

Date : 10.02.2026

DELHI PB Sudesh Kumar

Designation : Stenographer/Law researcher

Jurisdiction :Delhi (PB)

M/s. Mantri Castles Private Limited (Renamed as M/S Castle Vista Private Limited)

ORDER

1. The proceedings in the present case arise from a reference received from the Standing Committee on 30.05.2022, to conduct a investigation in respect of application filed by Santosh Patil, A1-906, Elita Promenade Apartment , J P Nagar, 7th Phase, Bangalore-560078 (**hereinafter referred as Applicant**), **alleging profiteering in respect of construction services supplied by M/s Mantri Castles Pvt. Ltd., Mantri House, 41, Vittal Mallya Road, Bangalore – 560001 (hereinafter referred to as “the Respondent”)** for the Project “Mantri Serenity”, situated at Kanakpura Main Road, Bangalore.
2. The DGAP submitted its initial report to erstwhile NAA on 27.09.2022. The above report of DGAP dated 27.09.2022 was pending for decision by the Competition Commission of India (hereinafter referred as CCI). Meanwhile, a Writ Petition No. 7743/2019 was filed before the Hon’ble High Court of Delhi and the court passed the judgement dated 29.01.2024 in respect of real estate sector and other connected matters.
3. Accordingly, the CCI (then NAA) vide letter dated 21.03.2024 again remanded back the case to DGAP for re-investigation under Rule 129 of the CGST Rules, 2017 in terms of Hon’ble High Court of Delhi order dated 29.01.2024.
4. The DGAP reinvestigated the matter in terms of Hon’ble High Court of Delhi order dated 29.01.2024 and submitted its report dated 10.10.2024 to Pr. Bench, GSTAT. The period covered by the current investigation is from 01.07.2017 to 31.03.2024.
5. The DGAP vide the present report stated that percentage ratio of Credit Availed to Purchase Value in pre-GST period is 13.57 and in post- GST period is 11.04. The difference in the ratio is calculated as -2.53. Therefore, it was evident that percentage ratio of ITC to purchase value has not increased from pre-GST period to post-GST

period. Therefore, there is no apparent savings made by the Respondent on account of implementation of GST as contemplated under the observations made by Hon'ble High Court of Delhi in its order dated 29.01.2024. Therefore, DGAP concluded that no benefit of additional ITC has accrued to the Respondent after introduction of GST.

6. A Notice dated 10.11.2025 was issued by email and speed post to the Applicant Sh. Santosh Patil with intimation to the Respondent to file written submissions on the report of the DGAP.
7. Hearings in the matter were held on 09.01.2026, 03.02.2026 and 10.02.2026. Ms. Geetika Chib, Additional Assistant Director and Sh. Anurag Gupta, Inspector appeared on behalf of the DGAP. Applicant 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 as well as on behalf of the Respondent.
8. In view of the above, the Tribunal accepts the investigation report dated 10.10.2024 of the DGAP wherein it has been concluded that there is no contravention of Section 171 of the CGST Act.
9. The matter is disposed of, accordingly.
10. A copy of this order be supplied to both the Applicants, the Respondent and to the concerned Commissioners CGST/SGST for necessary action.
11. Order is pronounced in the open court today.

Sd/-
(Sh. Anil Kumar Gupta)

Dated: 10.02.2026