

**GSTAT**  
**Court No. 3**

**NAPA/148/PB/2025**

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

.....Appellant

**Versus**

PACIFICA DEVELOPERS 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. : ZA070010226000044H**

**Date of order : 10/02/2026**

1.	GSTIN/Temporary ID/UIN - 24AAECP0419R1Z7	
2.	Appeal Case Reference no. - NAPA/148/PB/2025	Date - 09/12/2024
3.	Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544	
4.	Name of the respondent - 1. Pacifica Developers Pvt. Ltd. , n.shah@pacificacompanies.in , 7940027785	
5.	Order appealed against -	
	(5.1) Order Type -	

	<b>(5.2) Ref Number -</b>	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 06.12.2024 submitted by the DGAP, wherein it has been concluded that there is no contravention of the provisions of Section 171 of the CGST Act, 2017.	
<b>Summary of Order</b>		
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)

### **ORDER**

#### **M/s. Pacifica Developers Pvt. Ltd.**

The proceedings in the present case arise out of the investigation report dated 06.12.2024 (hereinafter referred to as the “DGAP Report”) submitted by the Director General of Anti-Profiteering (hereinafter referred to as the “DGAP”) under Section 171 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the “CGST Act”), read with Rule 129 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the “CGST Rules”). The investigation was initiated pursuant to a complaint referred by the Standing Committee on Anti-Profiteering on an application dated 16.10.2019 filed by Ms. Rachna Sharma, residing at 675, Janta Nagar, Chand

Kheda, Ahmedabad-382424 (hereinafter referred to as the “Applicant”), alleging profiteering in respect of construction services supplied by M/s. Pacifica Developers Pvt. Ltd., having its address at 33, Amrapalas Bungalows, Ramdeo Nagar, Ahmedabad-380015 (hereinafter referred to as the “Respondent”). It was alleged that the Respondent had failed to pass on the benefit of input tax credit to the Applicant by way of commensurate reduction in price after implementation of GST with effect from 01.07.2017, in terms of Section 171 of the CGST Act, in respect of the Respondent’s project namely “Reflections”.

2. The Directorate General of Anti-Profitteering (DGAP) investigated the project “Reflections” executed by M/s. Pacifica Developers Pvt. Ltd. and submitted its investigation report dated 31.12.2020 under Rule 129(6) of the Central Goods and Services Tax Rules, 2017. The report dated 31.12.2020 sent by the DGAP was pending for decision by the CCI. Meanwhile, in the case of Writ Petition No. 7743/2019 and other connected matters, the Hon’ble High Court of Delhi in judgement dated 29.01.2024 reckoned that the methodology for the real estate sector hitherto was faulty. Subsequently, taking cognizance of the observations of the Hon’ble High Court vide the impugned order dated 29.01.2024, the CCI vide letter dated 21.03.2024 had directed the DGAP for re-investigation of this case under Rule 129 of the CGST Rules, 2017.

3. The DGAP in its report dated 06.12.2024 submitted that the Respondent developed a residential apartment project near the Vaishnodevi Temple on SG Highway, Ahmedabad, known as “Reflections”, comprising a total of 468 residential units across nine towers (designated Towers A to I), each

consisting of twelve floors along with a penthouse floor. The present case pertains to the supply of construction services in respect of this project alone, in which the Applicant had booked her unit, and the investigation is strictly confined thereto, the project having commenced in the year 2012 and having received the Occupancy Certificate on 17.09.2018.

4. The DGAP vide the present report stated that percentage ratio of Credit Availed to purchase value in pre-GST period is 7.09% and in post-GST period is 6.44%. The difference in the ratio is calculated as -0.65%. Therefore, it was evident that the percentage ratio of ITC to purchase value has not increased from pre-GST period to the post-GST period. Therefore, DGAP concluded that no benefit of additional ITC has accrued to the Respondent after the introduction of GST.

5. A notice dated 11.11.2025 was issued to the Applicant, with intimation to the Respondent, calling upon them to file written submissions on the report of the DGAP. Personal Hearing in the case was held on 09.01.2026. Neither the Applicant nor the Respondent filed any written submissions or appeared on the date of the hearing. The Applicant and the Respondent were given another opportunity to file written submissions, and the case was heard on 03.02.2026. The Applicant and the Respondent neither appeared nor filed any reply.

6. In view of the above, the Tribunal accepts the Investigation Report dated 06.12.2024 submitted by the DGAP, wherein it has been concluded that there is no contravention of the provisions of Section 171 of the CGST Act, 2017.

7. Accordingly, the matter is disposed of.

8.A copy of this Order shall be supplied to the Applicant and the Respondent, as well as to the concerned CGST/SGST Commissionerate for necessary action.

9. The Order is pronounced in the Open court.

Sd/-  
(Sh. Anil Kumar Gupta)

**Dated: 10.02.2026**