

**GSTAT**

**Court No. 4**

**NAPA/139/PB/2025**

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

.....Appellant

**Versus**

PRL DEVELOPERS

.....Respondent

**Counsel for Appellant**

**Counsel for Respondent**

**Hon'ble Sh. A. Venu Prasad, Member (Technical)**

**ORDER**

The matter is taken up in physical mode. Shri Anurag Gupta, Inspector, appears as the Departmental Representative on behalf of the DGAP.

Shri Dhruv Tiwari, Advocate, and Shri Shivam Batra, Advocate, appear on behalf of the Respondent and submit that the complainant has withdrawn his complaint.

It is observed that the pre-GST purchase value amounting to ₹89 Crores has been considered only in respect of the services component, and the purchase value pertaining to the goods component has not been incorporated in the computation.

Accordingly, the DGAP is directed to recalculate the profiteered amount after duly incorporating the goods component. and to submit a revised report along with necessary clarifications under Rule 133(2A) of the CGST Rules, 2017, within a period of one month from the date of issuance of this Order. Further, the Respondent is directed to furnish the documents as called for by the DGAP within 15 days from the date of issuance of this Order.

List the matter on 17.03.2026.

Sd/-  
(Sh. A. Venu Prasad)

**Dated: 16.02.2026**