

GSTAT
Single Bench Court No. 4
NAPA/101A/PB/2025

DGAP

.....Appellant

Versus

BENGAL PEERLESS HOUSING DEVELOPMENT COMPANY
LTD. (PROJECT AVIDIPTA-II)

.....Respondent

Counsel for Appellant

Counsel for Respondent

Hon'ble Sh. A. Venu Prasad, 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. : ZA070010126000072H

Date of order : 14/01/2026

1.	GSTIN/Temporary ID/UIN - 19AABCB3038P1ZE	
2.	Appeal Case Reference no. - NAPA/101A/PB/2025	Date - 26/06/2025
3.	Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544	
4.	Name of the respondent - 1. Bengal Peerless Housing Development Company Ltd. (Project AVIDIPTA-II) , bphdc@bengalpeerless.com	
5.	Order appealed against -	
	(5.1) Order Type -	

	(5.2) Ref Number -	Date -
6.	Personal Hearing - 14/01/2026 06/01/2026 17/12/2025 03/12/2025 30/10/2025	
7.	Status of Order under Appeal - Confirmed – Order under Appeal is confirmed	
8.	Order in brief - DGAP on the basis of investigation concluded that post- GST, no benefit of reduction in rate of tax or benefit of Input Tax Credit accrued to the Respondent in respect of the project “Bengal Peerless Housing Development Company Ltd. (Project AVIDIPTA-II)”. Therefore, the tribunal finds that the provisions of Section 171 of the CGST ACT, 2017 are not attracted in the Respondent Project “Bengal Peerless Housing Development Company Ltd. (Project AVIDIPTA-II)”. The proceedings in the present case are accordingly closed.	
Summary of Order		
9.	Type of order : Closure Report	

Place :DELHIPB

Signature

Date : 14.01.2026

DELHIPB Sh. A. Venu Prasad

Designation : Member

Jurisdiction :Delhi (PB)

ORDER

The matter was taken up for hearing in physical mode today.

The present proceedings arise out of an application filed under Rule 128 of the Central Goods and Services Tax Rules, 2017 by Shri Sourav Majee, resident of Flat No. 2D, 6E/1, Bhaishnabghata Byelane, Naktala, Kolkata – 700047 (hereinafter referred to as Applicant No. 1), and Smt. Susama Giri, resident of Uttarchak, P.O. Sukrullapur, District Purba Medinipur, Pin – 721626 (hereinafter referred to as Applicant No. 2), alleging contravention of the provisions of Section 171 of the Central Goods and

Services Tax Act, 2017 (hereinafter referred to as the Act) by M/s Bengal Peerless Housing, having its registered office at 6/1A, Moira Street, Mangal Deep, Ground Floor, Kolkata – 700017 (hereinafter referred to as the Respondent), in respect of the project “AVIDIPTA-II”.

The Applicants alleged that the Respondent failed to pass on the benefit of Input Tax Credit (ITC) accrued consequent upon the implementation of GST w.e.f. 01.07.2017 by way of commensurate reduction in price in respect of Flat No. G-502 and Flat No. S-601 purchased by Applicant No. 1 and Applicant No. 2 respectively.

The Standing Committee on Anti-Profiteering examined the application and referred the matter to the Directorate General of Anti-Profiteering (DGAP) for investigation under Rule 129 of the CGST Rules, 2017. The DGAP submitted its report dated 25.06.2025 concluding that no additional benefit of ITC had accrued to the Respondent post implementation of GST.

Notices dated 03.11.2025 were issued to the Applicants inviting objections to the DGAP report. No objections were received.

The matter was fixed for hearing on 06.01.2026 and on 14.01.2026. None appeared for the Applicants or the Respondent. Ms. Geetika Chib, Additional Assistant Director (Departmental Representative), assisted by Shri Ravi Passi, Inspector, appeared on behalf of the Director General of Anti-Profiteering (DGAP).

The DGAP reiterated the findings of NIL profiteering. It was observed that the project AVIDIPTA-II commenced entirely in the post-GST regime. All activities including advertisement, booking, allotment, agreements and construction occurred after 01.07.2017. As per the RERA Registration Certificate bearing No. HIRA/P/KOL/2019/000366, the project was registered on 08.02.2019, i.e., in the post-GST period.

Section 171 of the CGST Act applies only where there is a reduction in tax rate or increase in ITC benefit in

projects spanning pre and post GST. Since the impugned project commenced post-GST, Section 171 is not applicable. Reliance is placed on paragraph 128(d) of the Hon'ble Delhi High Court judgment dated 29.01.2024, holding that no ITC benefit is required to be passed on where construction and sale occur post-GST.

In view of above, the DGAP report dated 25.06.2025 is accepted. It is held that Section 171 of the CGST Act, 2017 has not been contravened. The proceedings are closed.

Pronounced in open court on this 14th day of January, 2026

Digitally signed by ARABANDI VENU PRASAD
Date:14-01-2026 16:47:24 PM

Sd/-
(Sh. A. Venu Prasad)

Dated: 14.01.2026