

GSTAT
Single Bench Court No. 3

NAPA/126/PB/2025

DGAP

.....Appellant

Versus

RIDDHI SIDDHI CONSTRUCTION

.....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. : ZA070126000050H

Date of order : 09/01/2026

| | | |
|-----------|---|-------------------|
| 1. | GSTIN/Temporary ID/UIN - 27AAIFR1702L1Z5 | |
| 2. | Appeal Case Reference no. - NAPA/126/PB/2025 | Date - 10/01/2025 |
| 3. | Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544 | |
| 4. | Name of the respondent - 1. Riddhi Siddhi Construction , arealtypvtltd@gmail.com | |
| 5. | Order appealed against - | |
| | (5.1) Order Type - | |

| | | |
|-------------------------|--|--------|
| | (5.2) Ref Number - | Date - |
| 6. | Personal Hearing - 09/01/2026 10/11/2025 | |
| 7. | Status of Order under Appeal - Confirmed – Order under Appeal is confirmed | |
| 8. | Order in brief - The DGAP report dated 09.01.2025 is accepted. Wherein it has held that the provisions of Section 171 of the CGST Act, 2017 are not contravened. The proceedings stand closed. | |
| Summary of Order | | |
| 9. | Type of order : Closure Report | |

Place :DELHIPB

Signature

Date : 09.01.2026

DELHIPB Sandeep

Designation : Stenographer/Law researcher

Jurisdiction :Delhi (PB)

ORDER

The matter was taken up today in physical mode.

Mrs. Geetika Chib, Additional Assistant Director/Authorized Representative, assisted by Sh. Ravi Passi, Inspector, appeared on behalf of the DGAP. Sh. Preet Hooda, Court Officer, was Present. However, neither the Applicant nor the Respondent appeared.

The proceeding in the present case arises out of application filed by Sh. Ankit Salgia, resident of 602, Tulip Heights, Road No. 2, Scheme No. 140, Near Shrimangal Nagar, Pipliyahana, Indore – 452 016 (hereinafter referred to as "the Applicant/complainant") under Rule 128 of the Central Goods

and Services Tax Rules, 2017, alleging violation of the provisions of Section 171 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "the Act") by M/s Riddhi Siddhi Construction, 901, 9th floor, Hallmark Business Plaza, Sant Dnyaneshwar Marg, Opp. Gurunanak Hospital, Bandra East, Mumbai – 400 051 (GSTIN: 27AAIFR1702L1Z5) (hereinafter referred to as "the Respondent") in respect of the project "F Residences Malad" situated at Tanaji Nagar, Road No. 1, Ganesh Tekdi, Malad (East), Mumbai – 400 097.

The Applicant alleged that the Respondent had not passed on the benefit of Input Tax Credit (ITC) availed by them consequent to coming into force of GST w.e.f. 01.07.2017, by way of commensurate reduction in the price of Flat/Unit No. 605 purchased by him in the said project.

The Standing Committee on Anti-profiteering, in its meeting held on 03.08.2022, 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. DGAP submitted its investigation report dated 09.01.2025 wherein it was concluded that no additional benefit of ITC had accrued to the Respondent post-GST implementation, following the methodology approved by the Hon'ble High Court of Delhi in W.P.(C) No. 7743/2019 (Reckitt Benckiser case) dated 29.01.2024. Accordingly, DGAP found no contravention of Section 171 of the CGST Act, 2017.

Notice dated 11.11.2025 was issued to the Respondent and the Applicant, calling upon them to file their written submissions. The Applicant, vide email dated 18.11.2025, confirmed that the GST matter with the builder was settled at the time of possession and requested closure of the case, stating no objection to the DGAP findings.

The matter was listed for hearing today on 09.01.2026 but neither the Applicant nor the Respondent appeared.

The DGAP findings have been duly considered along with the documents submitted by the Respondent and the Applicant's written consent to the report of the DGAP.

In view of the above, the DGAP report dated 09.01.2025 is accepted. Wherein it has held that the provisions of Section 171 of the CGST Act, 2017 are not contravened. The proceedings stand closed. A copy of this order be forwarded to the Respondent, Applicant, and jurisdictional CGST/SGST Commissioner, Mumbai for information and necessary action. Pronounced in open court on this 09th day of January, 2026.

Sd/-
(Sh. Anil Kumar Gupta)

Dated: 09.01.2026

S.P