

**GSTAT**  
**Single Bench Court No. 4**

**NAPA/113/PB/2025**

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

.....Appellant

**Versus**

ALTON BUILDTECH PVT. LTD.

.....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. : ZA070010226000073H**

**Date of order : 17/02/2026**

<b>1.</b>	GSTIN/Temporary ID/UIN - 06AAMCA1626P2ZC	
<b>2.</b>	Appeal Case Reference no. - NAPA/113/PB/2025	Date - 28/03/2025
<b>3.</b>	Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544	
<b>4.</b>	Name of the respondent - 1. Alton Buildtech Pvt. Ltd. , ashish@hnaindia.com , 9654406560	
<b>5.</b>	Order appealed against -	

	<b>(5.1) Order Type -</b>	
	<b>(5.2) Ref Number -</b>	Date -
6.	Personal Hearing - 17/02/2026 04/02/2026 08/01/2026 29/10/2025	
7.	Status of Order under Appeal - Confirmed – Order under Appeal is confirmed	
8.	Order in brief - The Respondent is directed to pass on the profiteered amount of Rs. 47,71,823/- along with applicable interest in terms of Rule 133(3)(b) of the CGST Rules, 2017, to the eligible homebuyers in accordance with the buyer-wise computation set out in Annexure-13 of the DGAP Report.	
<b>Summary of Order</b>		
9.	Type of order : Return to Recipient of Amount not passed on, along with interest	

Place :DELHIPB

Date : 17.02.2026

## **ORDER**

1. The present proceedings arise out of the Investigation Report dated 26.03.2025 (hereinafter referred to as the “DGAP Report”) submitted by the Director General of Anti-Profiteering (DGAP) under Section 171 of the Central Goods and Services Tax Act, 2017 (CGST Act), read with Rule 129 of the Central Goods and Services Tax Rules, 2017 (CGST Rules). The investigation was initiated pursuant to references received from the Standing Committee on Anti-Profiteering on applications filed by various homebuyers (hereinafter referred to as the “Applicants”), alleging that M/s Alton Buildtech Pvt. Ltd, the Respondent had failed to pass on the benefit of additional Input Tax Credit (ITC) by way of commensurate reduction in

prices after implementation of GST w.e.f. 01.07.2017, in respect of the project “Aangan Phase-I”, situated at Gurugram, Haryana..

2. Earlier, the DGAP had submitted an investigation report dated 14.06.2019 under Rule 129(6) of the CGST Rules. Based on the said report, the erstwhile National Anti-Profiteering Authority (NAA) vide Order No. 65/2020 dated 16.10.2020 determined the profiteered amount 6,24,48,008/- in respect of Project “Aangan Phase-I”.

3. Subsequently, in Writ Petition No. 7743/2019 and connected matters, the Hon’ble High Court of Delhi, vide judgment dated 29.01.2024, held that the methodology adopted in real estate anti-profiteering matters required reconsideration. Vide Order dated 25.04.2024, the matter was remanded to the Competition Commission of India (CCI) for fresh adjudication and which in turn further remanded to the DGAP for re-investigation.

4. In compliance with the aforesaid directions, the DGAP conducted re-investigation and submitted the present Report dated 26.03.2025.

5. Upon examination of the data submitted by the Respondent, the DGAP determined that the ratio of ITC to purchase value during the pre-GST period was 13.80%, whereas during the post-GST period it was 14.72%, reflecting an incremental benefit of 0.92% in the post-GST period.

6. Based on the above differential, the DGAP computed the total profiteered amount for the period July 2017 to March 2019 at Rs. 44,18,355/-. After adding applicable GST of Rs. 3,53,468/-, the total profiteered amount was quantified at Rs. 47,71,823/- (Rupees Forty-Seven Lakh Seventy-One Thousand Eight Hundred Twenty-Three only).

7. Notice was issued to the Respondent to show cause as to why the DGAP Report should not be accepted. The Authorised Representative of the

Respondent appeared and unequivocally accepted the findings of the DGAP and expressed willingness to pass on the profiteered amount along with applicable interest to the eligible homebuyers as per Annexure-13 of the DGAP Report.

8. During the course of hearing, it was also submitted that an amount of Rs. 2 Crore had earlier been deposited pursuant to orders of the Hon'ble High Court of Delhi dated 17.03.2021. This Tribunal has no objection if the amount is returned to concerned respondent by appearing before Hon'ble High Court of Delhi.

9. The Applicants present during final hearing dated 04.02.2026 stated that they had no objection to acceptance of the DGAP Report.

10. This Tribunal has carefully considered the DGAP Report dated 26.03.2025, the submissions made by the Respondent, the statements of the Applicants, and the material placed on record. It is evident that the Respondent derived additional ITC benefit of 0.92% during the post-GST period and failed to pass on the same to the homebuyers, thereby contravening the provisions of Section 171(1) of the CGST Act, 2017.

11. However, insofar as penalty under Section 171(3A) of the CGST Act is concerned, the said provision came into force w.e.f. 01.01.2020, whereas the period of contravention in the present case is from 01.07.2017 to 31.03.2019. Accordingly, the penalty provision cannot be applied retrospectively.

12. In view of the foregoing findings, the DGAP Report dated 26.03.2025 is hereby accepted.

13. The Respondent is directed to pass on the profiteered amount of Rs. 47,71,823/- along with applicable interest in terms of Rule 133(3)(b) of the

CGST Rules, 2017, to the eligible homebuyers in accordance with the buyer-wise computation set out in Annexure-13 of the DGAP Report, within a period of thirty (30) days from the date of this Order.

14. The Respondent shall submit a compliance report before the DGAP and the jurisdictional GST Commissioner(s) within the aforesaid period, evidencing disbursement to all eligible recipients.

15. The proceedings stand disposed of accordingly.

16. A copy of this Order be supplied to the Respondent, the Applicants, the Director General of Anti-Profitteering, and the jurisdictional GST Commissioner(s) for necessary action.

Pronounced in open Court.

Sh. A. Venu Prasad,  
Technical Member, GSTAT.

**Dated: 17.02.2026**