

**GSTAT**

**Court No. 1**

**NAPA/112/PB/2025**

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

**Versus**

LIC HFL CARE HOMES LTD. ....Respondent

**Counsel for Appellant**

**Counsel for Respondent**

**Hon'ble Justice (Retd.) Dr. Sanjaya Kumar Mishra, President**

**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. : ZA070010426000009H**

**Date of order : 02/04/2026**

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|----|--|-------------------|
| 1. | GSTIN/Temporary ID/UIN - 21AAACL7046A1Z7   |                   |
| 2. | Appeal Case Reference no. - NAPA/112/PB/2025   | Date - 07/04/2025 |
| 3. | Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544   |                   |
| 4. | Name of the respondent -<br>1. LIC HFL Care Homes Ltd. , pranay.sahay@khaitanco.com , 9820336978                         |                   |
| 5. | Order appealed against -   |                   |
|    | <b>(5.1) Order Type -</b>  |                   |
|    | <b>(5.2) Ref Number -</b>  | Date -            |
| 6. | Personal Hearing - 02/04/2026 23/03/2026 02/03/2026 11/02/2026 29/01/2026 06/01/2026<br>17/12/2025 13/10/2025 26/09/2025 |                   |
| 7. | Status of Order under Appeal - Modified – Order under Appeal is modified   |                   |

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|-------------------------|--|
| 8.                      | Order in brief - Operative portion of the final order dated 23.03.2026 is clarified to the extent that while calculating the amount to be passed on to the flat buyers, GST @ 12% should be added. |
| <b>Summary of Order</b> |  |
| 9.                      | Type of order : Return to Recipient of Amount not passed on, along with interest   |

Place :DELHI PB

Date : 02.04.2026

### **Order clarifying the final Order**

The matter is taken up in hybrid mode.

Shri Suneel Kumar, learned Additional Assistant Director, authorized representative assisted by Shri Ravi Passi, Inspector appeared on behalf of the DGAP.

Shri Pranay Sahay, learned Advocate appeared virtually on behalf of the Respondent.

Shri Niranjana Swain, original complainant also appeared virtually before the Tribunal.

We have already pronounced the final order on dated 23.3.2026. Thereafter, a motion was made by the original complainant through e-mail dated 25.3.2026, wherein he has submitted that some calculation error has crept into the order which requires clarification. In this connection, we take note of the Sub Section (3) of Section 113 of the Central Goods and Services Tax Act, 2017 which provides for the Appellate Tribunal's power to amend any order passed by it. The relevant provision is quoted below: -

Section 113, Order of Appellate Tribunal: -

(1) xxx

(2) xxx

(3) “The Appellate Tribunal may amend any order passed by it under sub-section (1) so as to rectify any error apparent on the face of the record, if such error is noticed by it on its own accord, or is brought to its notice by the Commissioner or the Commissioner of State tax or the Commissioner of the Union territory tax or the other party to the appeal within a period of three months from the date of the order:

PROVIDED that no amendment which has the effect of enhancing an assessment or reducing a refund or input tax credit or otherwise increasing the liability of the other party, shall be made under sub-section, unless the party has been given an opportunity of being heard.”

Thus, it is clear from the aforesaid provision that the Tribunal has powers to amend and rectify any error apparent on the face of the record. We are of the opinion that the error which has been pointed by Sh. Niranjan Swain, original complainant himself actually needs to be clarified. Hence, we further direct that in paragraph 24 of the Final order, in the sub paragraph beginning with words “Thus it is clear that....” in the last but one line the following be added:

“plus GST @ 12%, i.e. totalling Rs. 86.12, per sq. ft. which is sum arrived at per sq. ft. benefit”

In between the expression “...Rs. 76.895/- only” and the expression “plus an interest...”.

It is further clarified that amount which is to be passed to the flat owners is to be calculated by multiplying the total area purchased by the flat owner in the project with per sq.ft. benefit i.e. 76.895 plus GST @ 12% viz. which becomes Rs. 86.12/- only.

It is further clarified that this order shall be part of the order final order passed 23.03.2026.

Another grievance of the original complainant is that the copy of Annexure-15 has not been annexed to the final order. Since, the DGAP states that it is a confidential document and it should not be made public, therefore, it has not been made public. In order to comply the order a copy of Annexure 15, along with a copy of the final order and this order be communicated to the Jurisdictional Chief Commissioner.

Dr. S. K. Mishra, President, GSTAT.

Sh. A. Venu Prasad, Member (T), GSTAT.

Date- 02.04.2026