

**GSTAT**  
**Division Bench Court No. 2**

**NAPA/150/PB/2025**

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

.....Appellant

**Versus**

SAMRIDHI REALTY PVT. LTD.

.....Respondent

**Counsel for Appellant**

**Counsel for Respondent**

**Hon'ble Justice Sh. Mayank Kumar Jain, Member(Judicial)**  
**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. : ZA070010426000008H**

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

<b>1.</b>	GSTIN/Temporary ID/UIN - 09AASCS7348Q1Z2	
<b>2.</b>	Appeal Case Reference no. - NAPA/150/PB/2025	Date - 06/12/2024
<b>3.</b>	Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544	
<b>4.</b>	Name of the Respondent - 1. Samridhi Realty Pvt. Ltd. , finance.act@samridhirealty.com , 9643334246	
<b>5.</b>	Order appealed against -	

	<b>(5.1) Order Type -</b>	
	<b>(5.2) Ref Number -</b>	Date -
6.	Personal Hearing - 02/04/2026 25/03/2026 19/03/2026 03/03/2026 25/02/2026 21/01/2026 17/12/2025 03/12/2025 14/10/2025	
7.	Status of Order under Appeal - Confirmed – Order under Appeal is confirmed	
8.	Order in brief - The DGAP report dated 05.12.2024 is accepted.	
<b>Summary of Order</b>		
9.	Type of order: Closure Report	



**GOODS & SERVICES TAX APPELLATE TRIBUNAL (GSTAT)**  
**PRINCIPAL BENCH, NEW DELHI**  
**ANTI-PROFITEERING DIVISION**

Justice Mayank Kumar Jain, (Retd.) Judicial Member.  
Anil Kumar Gupta, IRS (Retd.) Technical Member (Centre)

**Per: Justice Mayank Kumar Jain, (Retd.) Judicial Member.**

1. The Present proceedings arise from the complaint made by Ms. Abha Tiwari, resident of C-302, Samridhi Grand Avenue, Plot No. GH09D, Techzone 4, Greater Noida West, Uttar Pradesh (for short “The Complainant”) under rule 128 of the Central Goods and Services Tax

Rules, 2017 (for short “the CGST Rule , 2017”) alleging profiteering in respect of construction services provided by M/s. Samridhi Realty Pvt. Ltd., 438, Jagriti Enclave, Delhi – 110092 (for short “The Respondent”) in their project “Samridhi Grand Avenue ”.

2. The complainant has alleged that the Respondent did not pass on the benefit of Input Tax Credit (for short “ the ITC”) to her by way of commensurate reduction in the prices on purchase of flat in the above referred project on the introduction of GST w.e.f 01.07.2017, in terms of section 171 of Central Goods and Services Tax Act, 2017 (for short “the CGST Act, 2017”).
3. The complainant was examined by the Standing Committee on Anti-profiteering and same was forwarded to Director General of Anti-Profiteering (for short “the DGAP”) under 129(1) of the CGST Rules, 2017 for detailed investigation.
4. The investigation was set into motion by the DGAP. Notice was issued to the Respondent calling upon to show cause whether the benefit of the ITC had been passed on to the consumers by way of commensurate reduction in prices, and if so, to *suo-moto* determine the quantum thereof.
5. The matter was pending before the National Anti-Profiteering Authority (for short “the NAA”), the erstwhile authority. It received an email from another complainant Shri Hitesh Kumar Chauhaun, Resident of 601, Tower-B, in the same project wherein he alleged that the Respondent did not pass on the benefit of ITC to him. Shri Hitesh Kumar Chauhaun, was impleaded as complainant.
6. Upon completion of the investigation the DGAP submitted its report dated 30.03.2021 to the NAA. The Authority vide its order dated

26.07.2022 directed the DGAP to reinvestigate the matter and to submit the report.

7. Tenure of the NAA ended on 30.11.2022. Thereafter, the Competition Commission of India (**for short “the CCI”**) was empowered to examine matters related to Anti-profiteering with effect from 01.12.2022 vide Notification No. 23/2022- Central Tax dated 23.11.2022.
8. The CCI remanded the matter to the DGAP under Rule 133(4) of the CGST Rules, 2017 to re-investigate as the methodology adopted by DGAP was held to be flawed by Hon’ble High Court of Delhi in ***Reckitt Benckiser India Pvt. Ltd. v. Union of India (2024) 14 Centex 374 (Delhi)***.
9. Pursuant thereto, a show cause notice was issued by the DGAP to the Respondent under Rule 129 of the CGST Rules, 2017, for redetermination of profiteering amount. In view of the submissions made by the Respondent and supporting documents placed on record and following the guidelines in ***Reckitt Benckiser (Supra)***, the DGAP submitted its report dated 05.12.2024.
10. The DGAP concluded that prior to the introduction of GST that is 01.07.2017, the Respondent was eligible to avail credit of service tax paid on the input services only. The Respondent was also liable to avail ITC of VAT paid on the inputs. During post GST period the Respondent was eligible to avail ITC credit of GST paid on all the inputs and inputs services.
11. The DGAP also concluded that the ratio of the credit availed to purchase value was 10.03% in pre-GST period which increased to 14.22% in post-GST period, the difference of 4.19 % implies that the Respondent

has benefitted from additional Input Tax Credit during post-GST period.

The methodology adopted by the DGAP is tabulated hereunder:

(Amount in Rs.)

Sl. No.	Particulars	Pre-GST Period (upto June 2017)	Post-GST Period (July 2017 to May 2024)
1	Credit of Central Excise Duty and Service Tax availed (A)	10,34,61,385	-
2	Credit of VAT availed (B)	3,17,90,807	-
3	ITC of GST Availed (C)	-	25,42,81,236
4	Transitional Credit Availed on goods (D)	-	-
5	Total Credit Availed (E = A+B+C+D)	13,52,52,192	25,42,81,236
6	Purchase Value of Goods and Services (Excluding Taxes and Duties) (F)	1,34,89,72,723	1,78,83,95,410
7	<b>Ratio of Credit Availed to Purchase Value (in %) (G = E*100/F)</b>	<b>10.03</b>	<b>14.22</b>

12. The DGAP on the basis of comparative figure of the ratio of ITC availed/available to the purchase value in the Pre-GST and Post-GST period as well as the purchase value, the recalibrated base price and the excess realisation, computed the amount of profiteering as under:

(Amount in Rs.)

Sl. No.	Particulars		Post-GST
1	Period	A	July, 2017 to May, 2024
2	Ratio of Credit availed to Purchase Value as per Table – A above (%)	B	10.03/14.22
3	Increase in input tax credit availed post-GST (%)	C	4.19
4	Purchase Value of Goods and Services (Excluding Taxes and Duties) during Post-GST Period	D	1,78,83,95,412
5	Total Savings on account of additional ITC benefit	E = D*C/100	7,49,33,768

6	Total saleable Area (in Sq. Ft.) as per list of buyers	F	14,44,062
7	Total Savings Per Sq. Ft.	$G = E/F$	51.89
8	Total Sold Area (in Sq. Ft.) till the date of Occupancy Certificate	H	11,34,435
9	<b>Profiteered Amount</b>	<b><math>I = G * H</math></b>	<b>5,88,65,832</b>

13. The total amount of profiteering was computed as Rs.5,88,65,832/- and GST @12% Rs. 70,63,900/- totalling to Rs. 6,59,732/-. Out of this amount the share of each applicant was calculated to Rs. 62,766/- respectively. Thus, the Respondent has contravened the provision of Section 171 of the CGST Act, 2017.
14. Further the DGAP also considered the amount of ITC benefit passed on by the Respondent, which is tabulated as hereunder: -

(Amount in Rs.)

Sl. No	Category of Customers	No. of Units	Area (Sq. ft.)	Profiteering Amount	Amount of ITC benefit passed on	Difference (Benefit to be passed on)	Remark
A	B	C	D	F	G	H=(F-G)	I
1	Applicant No.1	1	1,080	62,766	3,63,275	-3,00,509	Excess benefit already passed on as per columns F & G
2	Applicant No.2	1	1,080	62,766	1,97,262	-1,34,496	
3	Pre-OC buyers other than Applicants	933	11,32,275	6,58,04,200	16,40,26,952	-9,82,22,752	

4	Post-OC buyers	253	3,09,627	-	-	-	No benefit to be passed on as discussed in para 12 above
5	Total	1188	14,44,062	6,59,29,732	16,45,87,489	-9,86,57,757	

15. Total benefit of ITC Rs. 16,45,87,489/- was passed on by the Respondent to its 935 home-buyers. No benefit is to be passed on to 253 Home-buyers since they purchase the units after issuance of Occupation Certificate.
16. On the basis of the above the DGAP concluded that the Respondent has not contravened the provision section 171 of the CGST Act,2017.
17. The Principal Bench of the GST Appellate Tribunal (GSTAT), constituted under sub-section (3) of section 109 of CGST Act, 2017, has been empowered to examine and to adjudicate Anti-Profiteering cases w.e.f. 01.10.2024, *vide* Notification No. 18/2024-Central Tax dated 30.09.2024.
18. A notice was issued to the Complainants calling upon their objections against the DGAP report dated 05.12.2024.
19. The Complainants filed their objections wherein they denied that no benefit of reduction of rate of tax was passed on to them by the Respondent.
20. Notice was issued to the Respondent to submit their reply against the objections made by the Complainant.
21. During the hearing the Shri. Ashish Vaish, Learned Chartered Accountant submitted an amount of Rs. 46,012/- has already been paid to Shri Hitesh Kumar Chahaun. The Respondent is ready to pay the

remaining amount of Rs. 16,665/- along with interest of Rs. 21,043 totalling Rs. 37,698/- to him. Insofar the matter of Ms Abha Tiwari concerned the differential amount of Rs 56,431, total interest of Rs. 71,298/- amounting Rs. 1,27,729/-, the respondent is willing to pay.

22. The aforesaid calculation was accepted by both the complainants.
23. Both Complainants sent individual email in which they acknowledged that the benefit of ITC, as calculated above, has been received to their end.
24. In view of the above, the amount claimed by the complainants has been duly paid to them by the Respondent which is duly acknowledged by them. No other home buyer raised any objection against the DGAP report dated 05.12.2024, the DGAP report deserves to be accepted.

### **ORDER**

25. The DGAP report dated 05.12.2024 is, accordingly, accepted.
26. The matter is finally disposed of.
27. A copy of the Judgment be sent to the SGST/CGST Jurisdictional Commissioner for information and necessary action, if any.
28. The Judgement pronounced in open court.

(Justice Mayank Kumar Jain)

(Sh. Anil Kumar Gupta)

**Dated: 02.04.2026**  
Mamta Verma