

GSTAT

Court No. Court I

NAPA/149/PB/2025

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

.....Appellant

Versus

MUSSOORIE DEHRADUN DEVELOPMENT AUTHORITY

.....Respondent

Counsel for Appellant

Counsel for Respondent

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

Hon'ble Sh. Anil Kumar Gupta, Member (Technical)

ORDER

The matter is taken up in hybrid mode.

Shri G. Srinivas Kumar, Assistant Commissioner, assisted by Shri Rahul Rao Gautam, AAD, appears on behalf of the DGAP.

Shri Abhinav Kalra, learned Advocate, appears in person for the Respondent. Shri Sarvagya Agrawal, the original complainant, appears virtually before us.

Further hearing was taken up. It has been brought to our notice that there appears to be a miscalculation in the profiteered amount. The DGAP, while calculating the profiteered amount, considered the total credit availed as per Table-A of Paragraph 18 of the Report to be Rs. 21,46,41,680/-. However, the learned Counsel for the Respondent submitted that this figure pertains to the entire projects, and that the Respondent is prepared to produce CA-certified documents to demonstrate that the total credit availed post-GST is Rs. 15,32,70,7,003/- for the present project.

At this stage, the learned Assistant Commissioner appearing for the DGAP could not satisfactorily explain how the ratio of credit availed after the implementation of GST was computed as 20.53%. From our experience, in most cases, the total GST imposed after 01.07.2017 is 18%, with an abatement of about 6%, bringing the effective ITC availment to approximately 12%. The learned AAD made an effort to justify the calculations stating that it has been arrived at only on the basis of documents submitted by the Respondent, however, we are not satisfied with the explanation offered.

We also take note of the fact that during the course of the investigation, the Respondent was slow in cooperating with the investigating authority.

In view of the above, and in the interest of justice, we hereby direct the Respondent to produce all additional documents as deemed fit, to support their claim, to the DGAP, within four weeks. The DGAP shall examine the same in its proper perspective and take a perspicacious view on it and submit a supplementary report, within three weeks i.e. by 27.06.2026

The Respondent shall thereafter examine the final conclusions of the DGAP and file its response within one week.

List the matter on **09.07.2026**.

(S.K. Mishra, President GSTAT, PB.)

(Sh. Anil Kumar Gupta)

Dated: 30.04.2026