

GSTAT
Single Bench Court No. Court II

NAPA/42/PB/2025

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

.....Appellant

Versus

LOGIX CITY DEVELOPERS PVT. LTD.

.....Respondent

Counsel for Appellant

Counsel for Respondent

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

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. : ZA070010926000240H

Date of order : 28/09/2026

1.	GSTIN/Temporary ID/UIN - 09AABCL9744L1ZW	
2.	Appeal Case Reference no. - NAPA/42/PB/2025	Date - 17/09/2021
3.	Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544	
4.	Name of the respondent - 1. Logix City Developers Pvt. Ltd. , finance@logixgroup.in , 9810310064	
5.	Order appealed against -	
	(5.1) Order Type -	

	(5.2) Ref Number -	Date -
6.	Personal Hearing - 28/09/2026 24/08/2026 02/07/2026 24/04/2026 27/03/2026 16/01/2026 03/12/2025	
7.	Status of Order under Appeal - Confirmed – Order under Appeal is confirmed	
8.	Order in brief - The proceeding is closed and the matter is disposed of accordingly.	
Summary of Order		
9.	Type of order : Closure Report	

ORDER

The matter is taken up today in physical mode.

No written submissions filed by the Respondent against the DGAP report.

The learned Authorised Representative of the DGAP drew our attention on Form B dated 12.07.2023 (proof of claim by operational creditors except workmen and employees). Through this document, the Competition Commission of India (CCI), the erstwhile Authority has forwarded its claim to the IRP for Rs. 1,27,80,842/-, which is similar to the profiteering amount computed against the Respondent by the DGAP contained in report dated 16.09.2021.

This fact is brought on record by the Respondent that the Hon'ble NCLT, New Delhi has declared moratorium under Section 14 of the IBC, 2016 and therefore no pending suits or proceedings resulting in recovery can be pursued against the corporate debtor (the Respondent).

In view of the above, since the matter is seized with the Hon'ble NCLT, New Delhi and the CCI has already submitted their claim for the profiteering amount determined against the Respondent, the proceeding is closed and the matter is disposed of accordingly.

Digitally signed by MAYANK KUMAR JAIN
Date:29-09-2026 16:51:32 PM

(Justice Mayank Kumar Jain)

Dated: 28.09.2026