

GSTAT
Court No. Court I
NAPA/5/PB/2025

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

.....Appellant

Versus

K.V. DEVELOPERS PVT. LTD.

.....Respondent

Counsel for Appellant

Counsel for Respondent

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

ORDER

The matter is taken up in physical mode.

Sh. Kundan Kumar Jha, Assistant Commissioner assisted by Ms. Nidhi Dabas, AAD appears on behalf of the DGAP.

DGAP has filed written submissions that are taken on record.

It is brought to the notice of the Tribunal that the proceedings under the Insolvency and Bankruptcy Code have been concluded before the National Company Law Tribunal (NCLT). Further, as per the opinion rendered by the learned Senior Standing Counsel vide letter dated 25.10.2021 in respect of M/s Puma Realtors Pvt. Ltd., which has been accepted by this Tribunal in the aforesaid matter, no further continuance of proceedings are warranted in the present case.

In view of the order dated 20.08.2025, whereby the Tribunal accepted the opinion of the learned Senior Standing Counsel, the Tribunal does not find any reasonable or plausible ground to proceed further with the matter.

In that view of the matter, the proceeding under Section 171 of the CGST Act, 2017 is hereby closed.

The report submitted by the DGAP is not accepted and it set aside.

Digitally signed by SANJAY KUMAR MISHRA
Date: 09-09-2026 17:06:57 PM

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

Dated: 08.09.2026