Dated: 27.11.2026

GSTAT

Principle Bench at Delhi

Court No. Court III

NAPA/30/PB/2025

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

Versus

SUPERTECH LIMITED **.....Respondent**

Quorum

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

Counsel for Appellant **Counsel for Respondent**

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. : ZA070011126000150H **Date of order :** 27/11/2026

1.	GSTIN/Temporary ID/UIN - 09AABCS0646N1Z2	
2.	Appeal Case Reference no. - NAPA/30/PB/2025	Date - 28/01/2021
3.	Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544	
4.	Name of the respondant - 1. Supertech Limited , dineshkumar@supertechlimited.com , 9582555189	
5.	Order appealed against -	
	(5.1) Order Type -	
	(5.2) Ref Number -	Date -
6.	Personal Hearing - 27/11/2026 18/11/2026 06/10/2026 04/08/2026 13/05/2026 10/04/2026 16/01/2026 03/12/2025	
7.	Status of Order under Appeal - Confirmed – Order under Appeal is confirmed	

8.	Order in brief - Since the matter is pending with the NCLT/NCLAT and the CCI has already submitted its proof of claim in “Form B” dated 28.02.2024 for the profiteering amount determined against the Respondent, the Tribunal does not find any reasonable or plausible ground to proceed further with the matter at this stage. Accordingly, the proceeding under Section 171 of the CGST Act, 2017 is hereby closed and the matter is disposed of accordingly.
Summary of Order	
9.	Type of order : Closure Report

Place :DELHIPB

Signature

Date : 27.11.2026

DELHIPB Manmohan Sharma

Designation : Stenographer/Law researcher

Jurisdiction :Delhi (PB)

ORDER

The matter is taken up today in hybrid mode.

Ms. Nidhi Dabas, learned AAD, appears in-person for the DGAP. Shri Raj Kumar, learned Chartered Accountant, appears before us virtually on behalf of the Respondent.

The written submissions dated 16.11.2026 filed on behalf of the Respondent, along with affidavit dated 14.08.2026 and the e-mail correspondence dated 07.10.2026, filed in compliance with the directions of given by this Tribunal, vide order dated 06.10.2026 is taken on record.

The learned Authorised Representative of the Director General of Anti Profiteering ("DGAP") drew the attention of this Tribunal to "Form B" dated 28.02.2024 (Proof of Claim by Operational Creditors except Workmen and Employees under Regulation 7 of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016), filed by the Competition Commission of India (CCI), the erstwhile Authority, before the Interim Resolution Professional/ Resolution Professional in the matter of M/s Supertech Ltd.

Through the said Form B, the CCI has forwarded its claim of Rs. 17,03,637/- (Rupees Seventeen Lakh Three Thousand Six Hundred and Thirty-Seven only) along with applicable interest @ 18% per annum, which claim is founded upon the DGAP Investigation Report dated 28.01.2021 evidencing profiteering in respect of construction service supplied by the Respondent in the project "Eco Village-II".

The Respondent has submitted that the Hon'ble NCLT, New Delhi has admitted Corporate Insolvency Resolution Process ("CIRP") against the Corporate Debtor and declared a moratorium under Section 14 of the Insolvency and Bankruptcy Code, 2016, and therefore no pending suits or proceedings resulting in recovery can be pursued against the corporate debtor.

It is further brought on record that the Apex Court Committee constituted vide order dated 12.12.2024, passed by the Hon'ble NCLAT and as affirmed by the Hon'ble Supreme Court vide subsequent orders and the said committee is performing its functions in accordance with the orders passed by the Hon'ble NCLAT and the Hon'ble Supreme Court.

In view of the above, since the matter is pending with the Hon'ble NCLT/NCLAT and the CCI has already submitted its proof of claim in "Form B" dated 28.02.2024 for the profiteering amount determined against the Respondent, the Tribunal does not find any reasonable or plausible ground to proceed further with the matter at this stage.

Accordingly, the proceeding under Section 171 of the CGST Act, 2017 is hereby closed and the matter is disposed of accordingly.

Digitally signed by ANIL KUMAR GUPTA
Date:27-11-2026 14:56:52 PM

(Sh. Anil Kumar Gupta)