

BEFORE THE NATIONAL ANTI-PROFITEERING AUTHORITY
UNDER THE CENTRAL GOODS & SERVICES TAX ACT, 2017

Case No. : 71/2022
Date of Institution : 27.10.2021
Date of Order : 12.09.2022

In the matter of:

1. Sh. Madhumal Panjuml Keswani, A-9, Tranquille CHS, Dutt Mandir Road Wakad, Pune-411057.
2. Director General of Anti-Profiteering, Central Board of Indirect Taxes & Customs, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi-110001.

Applicants

Versus

M/s Panchshil Infrastructure Holding Pvt. Ltd., Tech Park One, Tower-E, Next to Don Bosco School, Yerwada, Pune-411006.

Respondent



Addendum to Order No. 62/2022 dated 29.08.2022

In the Order No. 62/2022 dated 29.08.2022 of this Authority, after paragraph 32 and before paragraph 33, the following paragraph shall be added:

32A. The present investigation has been conducted up to 30.11.2020 only. However, the Respondent has not obtained the Completion Certificate (CC) till that date. Therefore, he is liable to pass on the benefit of ITC which would become available to him till the date of issue of Completion Certificate. Accordingly, the concerned jurisdictional Commissioner CGST/SGST is directed to ensure that the Respondent passes on the benefit of ITC to the eligible home buyers/customers/recipients of supply as per the methodology approved by this Authority in the present case and

submit his report to this Authority through the DGAP. The Applicant No. 1 or any other interested party/person shall also be at liberty to file a complaint against the Respondent before the Maharashtra State Screening Committee in case the remaining benefit of ITC is not passed on to them.

Sd/-
(Amand Shah)
Technical Member &
Chairman

Sd/-
(Pramod Kumar Singh)
Technical Member



Certified Copy


(Dinesh Meena)
Secretary, NAA

File No. 22011/NAA/Panchshil Infrastructure/69/2021

8782-8790
Dated: 15.09.2022

Copy To:-

1. M/s Panchshil Infrastructure Holding Pvt. Ltd, Tech Park One, Tower-E, Next to Don Bosco School, Yerwada, Pune – 411006.
2. Sh. Madhumal Panjuml Keswani, A-9, Tranquille CHS, Dutt Mandir Road Wakad, Pune-411057.
3. Chief Commissioner, CGST (Pune Zone), GST Bhawan, 3rd Floor, Ice House, 41-A, Sasoon Road, Opp. Wadia College, Pune-411001.
4. Commissioner, State Tax, Maharashtra, 8th Floor, GST Cell, New Building, GST Bhawan, Mazgaon, Mumbai-400010.
5. Principal Secretary, Town and Country Planning, Bandra-Kurla Complex M.M.R.D.A. Office Building, Bandra-Kurla Complex, C-14 & 15, E Block Bandra (East), Mumbai - 400 051.
6. MHRERA, 6th & 7th Floor, Housefin Bhavan, Plot No. C - 21, E - Block, Bandra Kurla Complex, Bandra (E), Mumbai-400051.
7. Maharashtra Real Estate Regulatory Authority (Pune Division), 109 to 113, Sayajiroa Gaikwad Udyog Bhavan, Aundh, Pune -411007.
8. Director General Anti-Profiteering, Central Board of Indirect Taxes & Customs, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi-110001.
9. Guard File.