

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

Case No. : 75/2022
Date of Institution : 31.12.2020
Date of Order : 30.09.2022

In the matter of:

1. Shri Rajesh Shaw, P.O. Box 3130, Udhalayah 11 Mail Center, Sadi Aramco, Eastern Province, Saudi Arabia- 31311.
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

1. M/s Eden Realty Ventures Pvt. Ltd., Metropolitan Building, 7, Jawahar Lal Nehru Road, Kolkata-700013.
2. M/s Siddha Real Estate Development Pvt. Ltd., 6th Floor, Siddha Park, 99 A, Park Street, Kolkata-700016.

Respondents

Quorum:-

1. Sh. Amand Shah, Technical Member & Chairman
2. Sh. Pramod Kumar Singh, Technical Member
3. Sh. Hitesh Shah, Technical Member

Present: -

1. Sh. Rajesh Shaw, the Applicant No. 1 in person.
2. Sh. Lal Bahadur, Assistant Commissioner for the DGAP.
3. Ms. Sunayna Banthia and Sh. Rohit Surana for the Respondent No. 1.
4. Sh. Shrey Gupta for the Respondent No. 2.



ORDER

1. The Present Report dated 31.12.2020 has been received to this Authority from the Applicant No. 2 i.e. the Director-General of Anti-Profiteering (DGAP) after a detailed investigation under Rule 128 of the Central Goods & Service Tax (CGST) Rules, 2017. The brief facts of the case are that the Standing Committee on Anti-Profiteering had made a reference to the DGAP to conduct a detailed investigation in respect of an application filed by the Applicant No. 1 alleging profiteering by the Respondent No. 1 in respect of purchase of flat no. HR/II/505 (3BHK + 2T) in the Respondent No. 1's project "Siddha Eden Lakeville", situated at Lake View Park Road, Banhooghly, Kolkata, West Bengal-700108 on 17.09.2016. The Applicant No.1 alleged that the Respondent No. 1 had not passed on the benefit of ITC to him by way of commensurate reduction in prices and charged GST @12% on the amount due to him against payments.
2. The DGAP vide his Report dated 31.12.2020 has inter-alia submitted the following points :-
 - a. The Applicant No. 1 submitted the following documents along with the application:
 - i. E-mails of correspondence with Respondent No. 1 requesting to pass on the benefit of ITC.
 - ii. Copies of Demand Letters and Allotment letter. N
 - b. On receipt of the aforesaid reference from the Standing Committee on Anti- profiteering on 09.10.2019, a Notice under Rule 129 of the Rules was issued by the DGAP on 22.10.2019, calling upon the Respondent No. 1 to reply as to whether he admitted whether the benefit of ITC had not been passed on to the recipients by way of commensurate reduction in prices and if so, to *suo moto* determine the quantum thereof and indicate the same in his reply to the Notice as well as to furnish all documents in support of his reply. Further, the Respondent No. 1 was also afforded an opportunity to inspect the non-confidential evidences/information which formed the basis of the said Notice, during the period 30.10.2019 to 31.10.2019.

However, the Respondent No. 1 did not avail of the said opportunity.

- c. Vide e-mail dated 13.11.2020, the Applicant No. 1 was also given an opportunity to inspect the non-confidential documents/reply furnished by the Respondent on 23.11.2020 or 24.11.2020. However, vide e-mail dated 25.11.2020, the Applicant No. 1 expressed his inability to visit the office and avail the said opportunity.
- d. The period covered by the current investigation was from 01.07.2017 to 30.09.2019.
- e. The statutory time limit to complete the investigation was 08.04.2020 which was extended up to 31.03.2021 by virtue of Notification No. 35/2020-Central Tax dated 03.04.2020, Notification No. 55/2020-Central Tax dated 27.06.2020, Notification No. 65/2020-Central Tax dated 01.09.2020 and Notification No. 91/2020-Central Tax dated 14.12.2020 issued by Central Government under Section 168A of the CGST Act, 2017 where it was provided that, *"any time limit for completion or compliance of any action, by any authority, had been specified in, or prescribed or notified under section 171 of the said Act, which falls during the period from the 20th day of March, 2020 to the 30th day of March, 2021, and where completion or compliance of such action had not been made within such time, then, the time-limit for completion or compliance of such action, shall be extended up to the 31st day of March, 2021"*.
- f. The Respondent No. 1 replied to the said Notice vide various letters/ e-mails but did not furnish the complete and the relevant documents required for investigation. Hence, Summons under Section 70 of the CGST Act, 2017 read with Rule 132 of the Rules, were issued on 13.03.2020 to the Respondent No. 1 asking him to submit the remaining documents via Speed Post/Courier or through E-mail on the DGAP E-mail ID on or before 19.03.2020. In response to the Summons, the Respondent No. 1 submitted the documents vide e-mail dated

19.03.2020.

- g. In response to the Notice dated 22.10.2019 and subsequent reminders and summons, the Respondent No. 1 replied vide letters/emails dated 05.11.2019, 06.11.2019, 13.11.2019, 25.11.2019, 06.12.2019, 28.02.2020, 13.03.2020, 18.03.2020, 19.03.2020, 05.05.2020, 25.05.2020, 08.06.2020, 05.11.2020, 06.11.2020, 10.11.2020, 18.11.2020 and 24.11.2020. The Reply of the Respondent No. 1 was summed up as follows:-
- i. In the subject project i.e. "Siddha Eden Lakeville, he was engaged as Landowner whereas, the Developer was M/s. Siddha Real Estate Private Limited. Further, all expenses in relation to construction activities of the project were borne out exclusively by Respondent No. 2. The Respondent No. 1 was neither incurring any expenditure nor claiming any GST ITC in respect of the impugned project.
- ii. The Respondent No. 1 submitted that Section 171 of the CGST Act, 2017 provides that any reduction in rate of tax on any supply of goods or services or the benefit of ITC shall be passed on to the recipient by way of commensurate reduction in prices. However, he was not providing the Construction Service directly and the same was provided by the Developer. He was acting as the seller for his area allocation only in accordance with the Joint Development Agreement entered into by him with the developer. Hence, in his opinion, there was no question of profiteering in his hands. If at all any benefit had to be passed, the same was the responsibility of the developer.
- h. Vide Notice dated 21.10.2019, the Respondent No. 1 was asked whether any information/documents were provided on confidential basis, in terms of Rule 130 of the Rules, and if so, a non-confidential summary of such information/ documents was required to be furnished. However, the Respondent No. 1 had

not classified his information/documents as confidential in terms of Rule 130 of the Rules.

- i. Since, the Respondent No. 1 had submitted that in the impugned project he was engaged as landowner whereas, the Developer was M/s. Siddha Real Estate Private Limited and all expenses in relation to construction activities of the project were borne out exclusively by the Respondent No. 2 and if at all any benefit had to be passed, the same was the responsibility of the developer.

Accordingly, it was decided to implead the Respondent No. 2 in the on-going proceedings as an interested party and Addendum to Notice of Initiation of Investigation was issued to him on 19.11.2019, calling upon him to reply as to whether he admitted that the benefit of ITC available to him had not been passed on to the recipients by way of commensurate reduction in prices and if so, to *suo moto* determine the quantum thereof and indicate the same in his reply to the Addendum to Notice as well as to furnish all documents in support of his reply. Further, the Respondent No. 2 was afforded an opportunity to inspect the non-confidential evidences/information submitted by the Applicant No. 1, during the period 25.11.2019 to 26.11.2019. However, the Respondent No. 2 did not avail of the said opportunity.

- j. In response to the Addendum to the Notice dated 19.11.2019 and subsequent reminders and Summons, the Respondent No. 2 replied vide letters/emails dated 13.01.2020, 27.01.2020, 11.02.2020, 19.02.2020, 28.02.2020, 11.03.2020, 13.03.2020, 09.11.2020, 20.11.2020, 11.12.2020, 15.12.2020 and 16.12.2020 and has interalia submitted that:-

- i. He was a real estate developer primarily engaged in the business of real estate construction, development and other related activities. The Respondent No. 2 was undertaking construction of various projects and also providing various other services such as work contract services, business support services to associated enterprises, maintenance

services etc.

- ii. The Respondent No. 2 had furnished the block wise details of the impugned project "Siddha Eden Lake Ville" in table – 'A' below:-

Table-'A'

S. No	Blocks	Phase	RERA No.	Eden's share		Siddha's share		Total Area (in Sq. Ft.)		
				Unit Type	Super Area	Unit Type	Super Area	Unit Type	Super Area	
1	ISLET	Phase I	HIRA/P/NOR/2018/000183	41	51,247	90	1,09,815	131	1,61,062	
2	LAGOON	Phase I		50	57,821	99	1,13,664	149	1,71,485	
3	MARINA	Phase I		53	63,255	96	1,13,872	149	1,77,127	
4	OCEANIA	Phase I		59	67,710	90	1,03,775	149	1,71,485	
5	STREAM	Phase I		31	56,300	42	77,857	73	1,34,157	
6	HARMONY BLOCK-1	Phase I		32	29,544	45	42,289	77	71,833	
7	HARMONY BLOCK-2	Phase I		32	29,544	47	44,334	79	73,878	
8	PROMENADE	Phase I		60	62,380	87	90,707	147	1,53,087	
9	RIPPLE	Phase I		61	82,002	88	1,18,492	149	2,00,494	
Total Phase-I				419	4,99,803	684	8,14,805	1,103	13,14,608	
10	HARBOUR	Phase II	HIRA/P/NOR/2018/000385						149	1,57,668
Grand Total								1,252	14,72,276	

The Respondent No. 2 had submitted that the Block-Harbour was covered under Phase-II which was completely a new block launched on 31-03-2019 i.e. under GST regime and he had not availed any CENVAT/ITC till 30.09.2019 in the said phase-II.

- k. The reference received from the Standing Committee on Anti-profiteering, various replies of the Respondent No. 1 & 2 and the documents/evidences on record had been carefully scrutinized. The main issues for determination are:-
- Whether there was benefit of reduction in the rate of tax or ITC on the supply of Construction Service by the Respondent No. 1 & 2, on implementation of GST w.e.f. 01.07.2017 and if so,
 - Whether such benefit was passed on by Respondent No. 1 & 2 to the recipients, in terms of Section 171 of the CGST Act, 2017.

- l. The Respondent No. 1, vide e-mail dated 05.11.2020, submitted payment plan (part of Builder Buyer agreement), demand letters and payment receipts for the sale of flat no. HR/II/505 in Tower Harmony Block-2 to the Applicant No. 1, measuring 1090 square feet (super area), at total basic sale price of Rs. 50,66,150/-.
- m. At the outset, it was observed that the contention of the Respondent No. 1 that he would, compute the benefit on account of ITC of GST in respect of the project, at the end of the project and pass on the benefits that had accrued on account of GST, might have merit but the profiteering, if any, had to be determined at a given point of time, in terms of Rule 129(6) of the Rules. Therefore, the additional ITC available to the Respondent No. 1 & 2 and the amounts received by them from the Applicant No. 1 and other recipients post implementation of GST, had to be taken into account to determine the benefit of ITC that was required to be passed on.
- n. Regarding the Respondent No. 2's contention that the application filed by the Applicant No. 1 was not against him, it was observed from the Sale Agreement entered with the Applicant No. 1 that the Respondent No. 1 was a party and signed the said agreement in the capacity of Developer. Further, as per clause 14.3 of the Joint Development Agreement dated 08.05.2015 requires that *"Siddha shall join the deed of transfer in favour of Eden's Transferees and shall execute and register the same in his capacity as a confirming party"*

Therefore, the Agreement was a Tripartite agreement where the Respondent No. 2 was a necessary party and thus, participation of the Respondent No. 2 in the said transactions was undeniable and the Respondent No. 2's submission that he was not a party to documents entered with the Applicant No. 1 was incorrect. Further, in the impugned project, the CENVAT/ITC on the purchase of inputs, input services and capital goods was availed by the Respondent No. 2 for the

whole project including the purchases made towards the unit allotted to the Applicant No. 1. Therefore, the Respondent No. 2 being a GST registered person was also statutory required to comply with the provisions of Section 171 of the CGST Act, 2017 and cannot deny passing on the benefit pertaining to Landowner's share in the project.

Further, profiteering, if any, had to be computed considering the whole project as a whole irrespective of allocation of Developer or Landowner in order to remove any discrimination among the buyers only because of his purchase of the unit from one party rather than other party. Further, the agreement with the buyers was also signed by both the Respondent No. 1 & 2 jointly.

Moreover, DGAP was empowered to issue Notice to such other persons as deemed fit for a fair enquiry into the matter in terms of Rule 129(4) of the Rules. Therefore, the submission of the Respondent No. 2 in this regard was untenable.

- O. Para 5 of Schedule-III of the CGST Act, 2017 (Activities or Transactions which shall be treated neither as a supply of goods nor a supply of services) reads as "*Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building*". Further, clause (b) of Paragraph 5 of Schedule II of the CGST Act, 2017 reads as "*(b) construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration had been received after issuance of completion certificate, where required, by the competent authority or after his first occupation, whichever was earlier*". Thus, the ITC pertaining to the residential units and commercial shops which was under construction but not sold was provisional ITC which might be required to be reversed by the Respondent No. 2, if such units remain unsold at the time of issue of the completion certificate, in terms of Section 17(2) & Section 17(3) of the CGST Act, 2017, which read as under:

Section 17 (2) *"Where the goods or services or both was used by the registered person partly for effecting taxable supplies including zero-rated supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempted supplies under the said Acts, the amount of credit shall be restricted to so much of the input tax as was attributable to the said taxable supplies including zero-rated supplies"*.

Section 17 (3) *"The value of exempted supply under sub-section (2) shall be such as might be prescribed and shall include supplies on which the recipient was liable to pay tax on reverse charge basis, transactions in securities, sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building"*.

Therefore, the ITC pertaining to the unsold units might not fall within the ambit of this investigation and the Respondent No. 2 was required to recalibrate the selling price of such units to be sold to the prospective buyers by considering the net benefit of additional ITC available to him post-GST.

- p. With respect to the allegation of profiteering, on the basis of information and documents submitted by the Respondent No. 2, it was observed that prior to 01.07.2017, i.e. before the GST was introduced, the Respondent No. 2 was eligible to avail CENVAT credit of Service Tax paid on Services but no credit was available in respect of Central Excise Duty and VAT paid on the inputs. However, post-GST, the Respondent No. 2 could avail ITC of GST paid on all the inputs and the input services including the sub-contracts. From the information submitted by the Respondent No. 2 for the period April, 2016 to September, 2019, the details of the ITC availed by him, his turnover from the project "Siddha Eden Lake Ville Phase-I" , and the ratios of ITC's to turnovers, during the pre-GST (April, 2016 to June, 2017) and post-GST (July, 2017 to September, 2019) periods, have been furnished by the DGAP in Table-'B' below:-

Table-'B'

(Amount in Rs.)

S. No.	Particulars	April, 2016 to June, 2017 (Pre-GST)	July, 2017 to Sept., 2019 (Post-GST)
1	CENVAT of Service Tax Paid on Input Services as per CENVAT Register reconciled with ST-3(A)	2,64,10,366	-
2	Input Tax Credit of VAT Paid on Purchase of Inputs (B)	-	-
3	Input Tax Credit of GST Availed (C)	-	17,42,03,570
4	Net CENVAT/Input Tax Credit Available (D)= (A+B) or (C)	2,64,10,366	17,42,03,570
5	Total Turnover as per List of Home Buyers including Landowner (Net of Cancellation) (E)	75,54,77,230	1,53,79,74,557
6	Total Saleable Area (in SQF) (F)	13,14,608	13,14,608
7	Total Sold Area relevant to Turnover (Net of Cancellation) (G)	4,37,230	7,94,698
8	Relevant CENVAT/ITC [(H)= (D)*(G)/(F)]	87,83,915	10,53,08,373
9	Ratio of CENVAT/Input Tax Credit to Turnover [(I)= (H)/(E)	1.16%	6.85%

** Note: Since the Respondent No. 2 had availed the entire CENVAT/ITC for the project (including units pertaining to the Respondent No. 1), therefore CENVAT/ITC availed in Respondent No. 2's books was considered in above table. However, turnover of the Respondent No. 1 was also included at S. No. 5 as well area in S. No. 7 as the Respondent No. 1 was also required to pass on the benefit to his recipients (including the Applicant No. 1).*

- q. It was clear from the above Table- 'B' that the ITC as a percentage of the turnover that was available to the Respondent No. 1 & 2 during the pre-GST period (April, 2016 to June, 2017) was 1.16% whereas during the post- GST period (July, 2017 to September, 2019), the percentage was 6.85%. This clearly confirmed that post-GST, the Respondent No. 1 & 2 had been benefited from additional ITC to the tune of 5.69% [6.85% (-) 1.16%] of the turnover. Accordingly, the profiteering had been examined by comparing the applicable tax rate and ITC available in the pre- GST period (April, 2016 to June, 2017) when Service Tax @4.5% was payable with the post-GST period (July, 2017 to September, 2019) when the effective GST rate was 12% (GST @18% along with 1/3rd abatement for land value) on Construction Service, vide Notification No.11/2017-Central Tax (Rate), dated 28.06.2017. Accordingly, on the basis the figures contained in table-'B' above, the comparative figures

of the ratio of ITC availed/available to the turnover in the pre-GST and post-GST periods as well as the turnover, the recalibrated base price and the excess realization (profiteering) during the post-GST period, has been furnished by the DGAP in Table- 'C' below:

Table-'C'

(Amount in Rs.)


S.No.	Particulars		Post- GST		
			Noticee (Landowner)	Co-noticee (Developer)	Total
1	Period	A	01.07.2017 to 30.09.2019		
2	Output GST Rate (%)	B	12.00 %		
3	Ratio of CENVAT credit/ ITC to Total Turnover as per table - 'C' above (%)	C	6.85 %		
4	Increase in ITC availed post-GST(%)	D= 6.85% less 1.16%	5.69 %		
5	Analysis of Increase in input tax credit:		Noticee (Landowner)	Co-noticee (Developer)	Total
6	Total Base Price raised/collected during July, 2017 to September, 2019 (Rs.)	E	64,55,63,988	89,24,10,569	1,53,79,74,557
7	Less: Base Price raised during July, 2017 to September, 2019 (Flats sold after 01.07.2017 and Price negotiated after ITC adjustments)	F	-	49,86,40,732	49,86,40,732
8	Net Base Price raised/collected during July, 2017 to September, 2019 (Rs.)	G=E-F	64,55,63,988	39,37,69,837	1,03,93,33,825
9	GST @ 12% over Base Price	H=G*12%	7,74,67,679	4,72,52,380	12,47,20,059
10	Total amount collected/raised by Respondent and Co-noticee	I=G+H	72,30,31,667	44,10,22,217	1,16,40,53,884
11	Recalibrated Base Price	J= (G)*(1-D) or 94.31% of (G)	60,88,31,397	37,13,64,333	98,01,95,730
12	GST @ 12%	I=H*12%	7,30,59,768	4,45,63,720	11,76,23,488
13	Commensurate demand price	J=H+I	68,18,91,165	41,59,28,053	1,09,78,19,218
14	Excess Collection of Demand or Profiteering Amount	K=G-J	4,11,40,502	2,50,94,164	6,62,34,666

r. It was clear from Table-'C' above that the additional ITC of 5.69% of the turnover should have resulted in the commensurate reduction in the base prices as well as cum-tax prices. Therefore, in terms of Section 171 of the CGST Act, 2017, the benefit of such additional ITC was required to be passed on by the Respondent No. 1 & 2 to the respective recipients.

- s. Accordingly, from the above calculation, it was evident that on the basis of the aforesaid CENVAT/ITC availability in the pre and post-GST periods and the details of the amount raised/collected by the Respondent No. 1 from the Applicant No. 1 and other home buyers during the period 01.07.2017 to 30.09.2019, the Respondent No. 1 had benefited by an additional amount of ITC, by an amount of Rs. 4,11,40,502/- which included GST @12% on the base amount of Rs. 3,67,32,591/-. The buyers and unit no. wise break-up of this amount has been provided by the DGAP in Annexure-40 of his Report. This amount was inclusive of Rs. 96,857/- (including GST) on the base amount of Rs. 86,479/- which was the benefit of ITC required to be passed on to the Applicant No. 1. Similarly, on the basis of the aforesaid CENVAT/ITC availability in the pre and post-GST periods and the details of the amount raised/collected by the Respondent No. 2 from the home buyers during the period 01.07.2017 to 30.09.2019, the Respondent No. 2 had benefited by an additional amount of ITC, by an amount of Rs. 2,50,94,164/- which included GST @12% on the base amount of Rs. 2,24,05,504/-. The buyers and unit no. wise break-up of this amount has been provided by the DGAP in Annexure-41 of his Report.
- t. On the basis of the details of outward supplies of the construction service submitted by the Respondent No. 1 & 2, it was observed that the said service had been supplied in the State of West Bengal only.
- u. The above computation of profiteering was with respect to 535 home buyers from whom consideration value had been raised/received by the Respondent No. 1 & 2 during the period 01.07.2017 to 30.09.2019 (excluding the flats sold by the Respondent No. 2 post 01.07.2017). Whereas the Respondent No. 1 & 2 had booked total of 723 units in the whole project as on 30.09.2019, however no demands were raised from 44 home buyers, during the post-GST period from 01.07.2017 to 30.09.2019. Therefore, if the ITC in respect of these 44 units was considered to calculate profiteering in respect of 535 units

where demands had been raised after GST, the ITC as a percentage of turnover might be erroneous. Furthermore, the Respondent No. 1 & 2 had submitted that effective from 01.07.2017, they had sold 144 flats at the rates agreed by the customers and the consideration for such units had already factored benefit of ITC. The Respondent No. 2 claimed that Section 171 of the CGST could be applied only on the units the prices of which had been agreed before 01.07.2017 i.e. pre-GST customers since due to introduction of GST, the benefit of ITC had been accrued which should be computed and passed. In other words, the consideration of bookings made in GST regime were determined based on various factors including benefit of ITC and the same shall be outside the scope of calculation.

Clause 8.3 of the Agreement to Sell also confirms the same which reads as "*Clarification on GST input Tax Credit: The Transferees/Allottees understand, confirm and accept that the consideration of the said Apartment And Appurtenances had been arrived at after adjusting the full GST ITC to be passed on to the Transferees/Allottees and the Transferees/Allottees consequently shall not be entitled to and covenant not to raise any manner of dispute, claim and/or damage against the Transferor and/or Promoter in this regard*".


This argument of the Respondent No. 2 had merit and therefore, ITC pertaining to the above 144 units was outside the scope of this investigation as the selling price of such units was negotiated between the home buyers and the Respondent No. 2 taking into consideration the benefit of ITC or change in GST. 

- V. Hence, the benefit of additional ITC to the tune of 5.69% of the turnover has accrued to the Respondent No. 1 & 2 post- GST and the same was required to be passed on by them to the respective recipients. On this account, the Respondent No. 2 was required to pass on the additional benefit of ITC amounting to Rs. 96,857/- to the Applicant No. 1. Further, the investigation reveals that the Respondent No. 1 was required to pass on the additional benefit of ITC amounting to Rs. 4,10,43,645/- to 264

other recipients who were not Applicants in the present proceedings. These recipients were identifiable as per the documents provided by the Respondent No. 1, giving the names and addresses along with Unit No. allotted to such recipients. Therefore, this additional amount of Rs. 4,10,43,645/- was required to be returned to such eligible recipients. Further, the Respondent No. 2 was required to pass on the benefit of ITC amounting to Rs. 2,50,94,164/- in respect of 270 other recipients who were not Applicants in the present proceedings. These recipients were identifiable as per the documents provided by the Respondent No. 2, giving the names and addresses along with Unit No. allotted to such recipients. Therefore, this amount of Rs. 2,50,94,164/- was required to be returned to such eligible recipients.

- W. The present investigation covered the period from 01.07.2017 to 30.09.2019. Profiteering, if any, for the period post September, 2019, had not been examined as the exact quantum of ITC that would be available to the Respondent No. 1 & 2 in future could not be determined at this stage, when the Respondent No. 2 was continuing to avail ITC in respect of the present project.
- X. The DGAP has concluded that the provisions of Section 171(1) of the CGST Act, 2017, requiring that *"any reduction in rate of tax on any supply of goods or services or the benefit of ITC shall be passed on to the recipient by way of commensurate reduction in prices"*, had been contravened by the Respondent No. 1 the Respondent No. 2 in the present case.

3. The above Report was carefully considered by this Authority and a Notice dated 05.01.2021 was issued to the Respondent No. 1 & No. 2 to explain why the Report dated 31.12.2020 furnished by the DGAP should not be accepted and there liability for profiteering in violation of the provisions of Section 171 should not be fixed. The Respondent No. 1 was directed to file written submissions which had been filed on 19.01.2021 wherein the Respondent No. 1 had submitted:-

- a. He and the Respondent No. 2 (the Developer) had entered into a Joint Development Agreement (JDA) on 8th May, 2015 for development of a project namely 'Siddha Eden Lakeville'. As per the terms of the agreement, he transferred his development rights to the Respondent No. 2 who was responsible to construct the project at his own cost and resources at agreed terms and conditions. He would not incur any construction cost and would get constructed and completed units.
- b. That the Project was under 'Area Sharing' model wherein the Respondent No. 2 would receive 38.5% of the allocated units and remaining 61.5% belonged to the Developers. Six Blocks were proposed to be constructed by Developer in the First Phase of construction, namely, "Harbour, Islet, Lagoon, Marina, Oceania and Stream". A Deed of Declaration was also entered on 15th of January, 2018 identifying second phase of construction in the blocks namely 'Ripple, Promenade, Harmony-I and Harmony-II'. A copy of Development Agreement had been submitted by the Respondent No. 1.
- c. In the present case, the project was developed by the Respondent No. 2 and no ITC of GST paid on input services or inputs has been availed by him. He had also not incurred any cost of construction, therefore there was no ITC on construction expenses and benefit of ITC to be passed on by him to the flat buyers/customers. 
- The construction expenses were incurred by the Respondent No. 2 even in respect of his share. Therefore benefit, if any shall accrue to the Respondent No. 2 and not to him.
- d. As per the Development Agreement, he agreed to grant the license to the Respondent No. 2 for the purposes of development of the said premises against consideration of 38.5% of the constructed units. And the Developer agreed to incur all the development costs including all costs, fees and expenses wholly incurred for the purpose of

construction of the complex against a consideration of 61.5% (approx.) of the total constructed area.

e. As per Clause 8.4 of the Development Agreement, 'Construction as per Specifications':

"Siddha shall at his own costs and expenses construct, erect and complete the Said complex in accordance with the Revised Building Plan .."

It had been further emphasized in Clause 18.6 of the Development Agreement that:-

"Siddha shall construct the Said Complex at his own cost, risk and responsibility, by adhering to the Revised Building Plan and applicable laws and attending to all notices issued by concerned authorities"

f. That he was not incurring any cost related to construction and therefore no ITC related to construction had been availed for the said Project, no question of benefit in lieu of excess ITC availment should ensue. Further, any such Benefit enjoyed by the Respondent No. 2 had not been passed on to him neither in cash nor in kind i.e. by means of revision of percentage of allocated flats. Therefore, landowner could only pass on the benefit if the Respondent No. 2 passes on commensurate benefit to him.

g. A similar case of Sattva Developers Pvt. Ltd. vs DGAP dated 14/06/2019, the Authority upheld the mechanism of DGAP to compute the amount of benefit as per the above referred mechanism i.e. availment of ITC to Turnover ratio in pre and post regime. Further, since it was an Allocation agreement between the landowner and the developer, the authority also ordered to pass on the benefit of the profiteered amount to the land owner who would in turn pass on the benefit to his buyers.

4. Copy of the above submissions dated 19.01.2021 filed by the Respondent No. 1 were supplied to the DGAP for supplementary Report under Rule 133(2A) of the CGST Rules, 2017. The DGAP filed his clarification dated 12.02.2021 and has stated that:-

- a) Vide the aforesaid letter dated 19.01.2021, the Respondent No. 1 had not disputed the DGAP's Report.
- b) Vide para-30 of the Report dated 31.12.2020, the additional amount of ITC or the profiteering amount required to be passed on by the Respondent No. 1 was determined to be Rs. 4,11,40,502/- which included GST @12% on the base amount of Rs. 3,67,32,591/-. Since the Respondent No. 2 i.e. the developer had availed the entire CENVAT/Input Tax Credit for the project (including units pertaining to the Respondent No. 1), therefore the aforesaid amount of profiteering had to be passed on by the Respondent No. 2 to the Respondent No. 1 who in turn was required to pass on the benefit to his recipients (including the Applicant No.1) as per buyers and unit no. wise break-up given in Annex-40 of this office's Report dated 31.12.2020.

5. The Respondent No. 2 has also filed his consolidated submissions vide letter dated 16.02.2021 and has interalia stated that:-

- a. The details of the saleable area and number of units in the 'Siddha Eden Lake' project undertaken by Respondent No. 2 have been provided in the Table below:

Project	Saleable Area (in sq. ft.)	Number of Units	Launch period	RERA ID
Siddha Eden Lake Ville Phase-I	13,14,608	1103	Pre-GST regime	HIRA/P/NOR/2018/000183
Siddha Eden Lake Ville Phase-II	1,57,668	149	GST regime	HIRA/P/NOR/2018/000385

- b. The details of Siddha Eden Lake Ville Phase-I Project have been mentioned in the Table below:-

Project	Saleable Area (in sq. ft.)	Number of Units
Developer's Share	8,14,805	684
Landowner's Share	4,99,803	419
Total	13,14,608	1,103

- c. The Applicant No. 1 had entered into agreement with the Respondent No. 1 for purchase of flat and the prices had been agreed between the Respondent No. 1 and the Applicant No.1 and he did not have any privity of contract with the Applicant No. 1. Further, the Applicant No. 1 has filed his complaint against the Respondent No. 1 and not against him and the flat booked by the Applicant No.1 was pertaining to Respondent No. 1's share of units. Therefore, he could not be covered under the investigation proceedings initiated by the DGAP.
- d. In this regard, he has referred Rule 129 of CGST Rules, 2017 and in the light of the above provisions, the DGAP could not conduct investigation against a third party who was not a supplier to the recipient. Thus, the anti-profiteering proceedings against the Respondent No. 2 should be dropped.
- e. He was only a conforming party in the agreement entered by Respondent No. 1 and Applicant No. 1. The same had been duly mentioned in clause 14.3 of the Joint Development Agreement dated 08.05.2015. The said clause provided that
- "Siddha shall join the deed of transfer in favour of Eden's Transferees and shall execute and register the same in his capacity as a confirming party".*
- f. As per Section 2(93) of the CGST Act, the person who was not liable to pay consideration to him could not be said to be his "recipient" for the supplies made by it. The Applicant No.

1 was liable to pay consideration to Respondent No. 1 not to him.

- g. The ratios of ITC's to the turnovers of Pre-GST and GST period for calculating the benefit of additional ITC accrued to the Respondent shall never yield the correct quantum of anti-profiteering. Under the real estate sector there was no correlation of turnover with the cost of construction or development of a project. The turnover reflects the amount collected as per the payment or booking plans issued by the developer which was dependent upon marketing driven strategy. On the contrary, the ITC accrued to a developer on the basis of actual cost incurred by it while undertaking the development of a project. Thus, accrual of ITC was not dependent on the amount collected from the buyers. Accordingly, calculating profiteering on the basis of turnover could not reflect the correct outcome for the Respondent. The additional ITC in his hands in terms of Section 171 of the CGST Act should reflect such ITC on goods or services which was not available earlier. However, the above approach for calculating the additional benefit accrued to him by considering the change in rate of tax on input goods and services whose credit was available earlier also and had not considered the tax cost which was earlier blocked in his hands. Hence, the above approach of comparison of ITC to turnover ratio for pre GST and post GST period was not a correct approach.
- h. The amount of GST i.e. Rs. 26,88,660/- paid by him had been incorrectly included in the total profiteered amount as the same had not been retained by him and had been deposited with the GST authorities.
- i. Profiteering was calculated for the whole project wherein ITC of only Respondent No. 2 had been considered. However, the turnover of both the Respondent No. 1 & No. 2 has been considered for calculation for profiteering. He and the Respondent No. 1 were two separate legal entities.

However, the methodology adopted by the DGAP had considered both the Respondent No. 1 & No. 2 as a single entity undertaking construction of the project. Hence, the methodology wherein ITC of Respondent No. 2 and turnover of both the Respondents had been adopted was wholly incorrect, irrational, arbitrary and baseless. Section 171 of the CGST Act read with rules thereunder did not provide any provision wherein two distinct entities could be treated like a single entity merely because both had entered into Joint Development Agreement for a single project. The methodology adopted by the DGAP had violated the provisions of Section 171 of the CGST Act.

- j. ITC was not dependent of Turnover. The ITC was allowed in all cases for utilisation towards payment of output tax only. However, that by itself did not establish any direct relation with the turnover. ITC might be availed over a period of time without any output tax. Subsequently, output tax might be paid using accumulated ITC. Similarly, there was a possibility that output tax was discharged in cash first (in case of receipt of advance for services) and ITC might be availed later. Merely because ITC was utilized for payment of output tax could not establish any direct relation between the two. He still depend on different activities, viz. ITC based on the taxable expenditure incurred, and output tax based on the milestone billing to customers. The turnover reflected the amount collected by him as per payment or booking plans issued by it which was purely based on market driven strategy. On the contrary, the ITC had accrued to him based on actual cost incurred by has while undertaking the development of a project. Thus, accrual of ITC was not dependent on the amount collected from the buyers.
- k. Investigation of profiteering could be initiated only on receipt of written Application from interested party, commissioner or any other person. In the instant case, the proceedings were started with the Application received from

the Applicant No. 1. Hence, the investigation could not go beyond the Application and cover other customers also who had not questioned the benefit passed on to them. He has relied upon the decision of this Authority in the case of *M/s U.P Sales & Services vs. M/s Vrandavaneshwree Automotive Private Limited* reported as 2018-VIL-01-NAA, *Shri Rishi Gupta vs. M/s Flipkart Internet Pvt Ltd.* reported as 2018 VIL-04-NAA.

l. The DGAP could not *suo motu* assume jurisdiction with regard to other recipients of the Respondent No. 2, on receipt of reference from the Standing Committee to conduct a detailed investigation in the matter of Applicant No. 1 . It was submitted that the DGAP could not exceed his jurisdiction by submitting his findings for other unit buyers and recipients who had not filed any application.

m. The Application filed by the Applicant No. 1 might be compared to a show cause Notice for a tax proceeding wherein the assessee was required to show as to why tax, interest, penalty, etc. should not be levied and collected from him. It was settled principle of law that an order adjudicating a show cause Notice could not travel beyond the scope of a show cause notice. The provisions of CGST Act read with CGST Rules nowhere provides that the DGAP could *suo-moto* extend the investigation to all units of the project even though complaint had been received from single unit as there were no directions by the Authority u/r 133(5) of the CGST Rules, 2017 in the present case. In this regard, he has placed reliance on the decision of Hon'ble Supreme Court in the case of *Toyo Engineering India Limited vs. CC, Mumbai* reported at 2006 (201) E.L.T. 513 (S.C.) and **Reckitt & Colman of India Ltd. vs. CCE, reported at 1996 (88) E.L.T. 641 (S.C.)**. He has also placed reliance on the case of *Fx Enterprise Solutions India Pvt. Ltd. and Ors. vs. Hyundai Motor India Limited*, reported at 2017 ComplR 586 (CCI).

- n. He has relied upon the decision of Hon'ble Delhi HC in the case of Man Realty Ltd. vs UOI & Ors. (dated 27.01.2021 in W.P. (C) 997/2021) vide which the Court was pleased to direct the Respondents to verify whether there were any directions issued u/r 133(5) in respect of other homebuyers.
- o. The analogy drawn by the DGAP by reading the phrase "any supply" in Rule 129 was irrelevant. Further, the phrase "any supply" had been used in context of reduction in rate of supplies and not for the benefit of ITC.
- p. He collected from his customers not only value of taxable construction services, rather he also collected value of land from his customers. Further, Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building was not treated as supply as per Schedule III of the CGST Act. Further, it was submitted that sale of land was covered by stamp duty regulations and appropriate stamp duty was paid on the same. Accordingly, it was submitted that calculation of profiteering should be excluded from value of land from his computation. Further, it was critical to mention here that GST provisions treats value of land to be 1/3rd of the total amount charged from customers. Hence, the same yardstick should be used for profiteering computation also. Accordingly, an amount of Rs. 83,64,721/- needed to be excluded from the total profiteering determined. He has also made reference to Para 2 of the Notification No. 11/2017-CT (R).
- q. The CGST Act read with the CGST Rules, 2017 did not provide the procedure and mechanism of determination and calculation of profiteering. In absence of the same, the calculation and methodology the proceedings were arbitrary and were in violation of principle of natural justice. Accordingly, the investigation was liable to be rejected. Further, the Authority under the 'Methodology and Procedure, 2018' issued on 19.07.2018 under Rule 126 of the CGST Rules, 2017, merely provided the procedure to be

followed pertaining to the investigation and hearing and no method/formula had been issued pertaining to the calculation of profiteering amount.


- r. In order to control rise in inflation on account of implementation of GST, the Malaysian Government introduced the 'Price Control and Anti-Profiteering (Mechanism to Determine Unreasonably High Profit) (Net Profit Margin) Regulations 2014, which provided for the mechanism to calculate whether any company had profiteered on account of GST or not. The anti-profiteering measures in Australia revolved around the 'Net Dollar Margin Rule' serving as the fundamental principle as guideline. That is, if the new tax scheme - GST in this case - caused taxes and costs to fall by \$1, then prices should fall by at least \$1. At the same time if the cost of the business rose by \$1 under the new tax scheme, then prices might rise by not more than \$1. However, no such procedure for calculation of profiteering had been provided under the CGST Act and CGST Rules. Absence of the same, violates the principle of natural justice of the Respondent and thus, the investigation was liable to be set aside. He has also relied upon the case of Eternit Everest Ltd. vs. UOI, reported at 1997 (89) E.L.T. 28 (Mad.), where the Hon'ble High Court of Madras held that in absence of machinery provisions pertaining to determination and adjudication upon a claim or objection, the statutory provision would not be applicable. He has also relied upon the decision of Hon'ble Supreme Court in the case of Commissioner of Income Tax, Bangalore vs. B.C. Srinivasa Setty.
- s. Section 171 of the CGST Act was not applicable in case of transaction of supplies between the Respondent No. 2 and the Landowner in respect of allotment of units as part of the development agreement. The development agreement between the Respondent No. 2 and the Landowner was under area sharing model wherein the Respondent

constructed the project wherein certain units were allotted to Landowner and the remaining units were retained by the Respondent No. 2. In the present arrangement, there was no monetary consideration involved which the Landowner was providing to the Respondent for the said share of his units. In other words, there was no price which Landowner was providing to the Respondent No. 2 and accordingly, there could not be any commensurate reduction of prices by the Respondent.

- t. Section 171 of the CGST Act was not applicable in the facts of the present case. Neither reduction in rate of tax on supply of goods / services nor benefit of ITC had been defined in the CGST Act. Reduction in rate of tax on supply of goods / services would mean a reduction in the rate of tax on goods /services supplied by a registered person. The Respondent was admittedly a construction service provider and supplied construction services on which there was no reduction in rate of tax.
- u. ITC meant credit of input tax, and input tax means CGST, SGST, UTGST and IGST. Based on the definition of ITC and input tax, if one were to derive the meaning of the phrase benefit of ITC, it would mean benefit in the form of availability of ITC of GST charged on procurement of certain goods/services, which was earlier not available as ITC (either fully or partially) but became now available as ITC. For instance, under section 17(5)(a) of the CGST Act, ITC in respect of motor vehicles was not available (except in certain cases) and the said bar was on ITC in respect of all types of motor vehicles, irrespective of seating capacity. This was subsequently amended by the CGST (Amendment) Act, 2018 to provide that ITC should not be available only in respect of motor vehicles having seating capacity of not more than 13 persons (including the driver), except in certain cases. The effect of this amendment was that in respect of motor vehicles exceeding the seating capacity of

13 persons, ITC was available. Section 171 was intended to cover such kind of situations, where ITC was not available earlier in GST regime itself and the benefit of same becomes subsequently available.

V. Furthermore, even the transitional provisions under Chapter XX of the CGST Act do not treat the erstwhile credit as input tax credit. In fact, it specifically mentioned the erstwhile credit as "CENVAT credit". Therefore, the expression "input tax credit" appearing in Section 171 must necessarily mean ITC in the GST regime only. The Respondent submitted that the benefit of ITC could only arise within GST regime, on a change in provision relating to ITC. It was submitted that transition from pre-GST to GST regime might entail certain benefits which the Respondent might pass on to his customers. However, the same cannot be considered as benefit of ITC for the purpose of invoking the provisions of section 171.

W. The comparison of the ITC with the CENVAT credit that existed under the CENVAT Credit Rules, 2004 and the respective VAT Acts to arrive at the benefit of ITC was beyond the scope of Section 171 of the CGST Act. Hence, the entire proceedings were beyond jurisdiction and the scope of Section 171 of the CGST Act and the DGAP's Report was liable to be set aside based on this ground alone. 

6. The above submissions dated 16.02.2021 of the Respondent No. 2 were supplied to the DGAP to file his clarifications under Rule 133(2A) of the CGST Rules, 2017. In response, the DGAP filed his supplementary report dated 03.03.2021 vide which he has inter-alia stated that:-

- a. The objections raised by the Respondent No. 2 have been duly covered in the Report dated 31.12.2020.
- b. Profiteering, if any, had to be computed considering the whole project as a whole irrespective of allocation of Developer or Landowner in order to remove any discrimination among the

buyers only because of their purchase of the unit from one party rather than other party. Further, the agreement with the buyers was also signed by both, Respondent No. 1 & No. 2 jointly. Further, vide para-30 of the Report dated 31.12.2020, the DGAP had determined the additional amount of ITC or the profiteering amount to the tune of Rs. 4,11,40,502/- which included GST @12% on the base amount of Rs. 3,67,32,591/- to be passed on by the Respondent No. 1 to his recipients. Since the Developer i.e. the Respondent No. 2 had availed the entire CENVAT/Input Tax Credit for the project (including units pertaining to the Respondent No. 1), therefore the aforesaid amount of profiteering had to be passed on by the Respondent No. 2 to the Respondent No. 1 who in turn were required to pass it on to his recipients (including the Applicant No. 1) as per buyers and unit no. wise break-up given the DGAP's Report dated 31.12.2020.

- c. The facts in the case of M/s. Bhartiya City Developers Pvt. Ltd. were different from the facts in the present case as in case of M/s Bhartiya City Developers Pvt. Ltd., the Company had entered into two separate Agreements namely Agreement to sell and Agreement for construction, wherein the Company charged GST @ 18% on agreement for construction without any abatement. Since, the consideration was received as per Agreement to sell (towards land) which was altogether separate from the Agreement for construction and did not levy GST, so no benefit was computed towards the value of Land. However, in the present case, there was a common agreement entered with the customers agreeing total price bifurcating among towards Land and Construction. Further, in the present case, GST @12% (after abatement for Land) has been considered by the DGAP while calculating the profiteered amount.
- d. Further, the case of M/s. Fusion Buildtech Pvt. Ltd. cited by the Respondent No. 2 did not support his contention, as in that case, the DGAP had computed the benefit of ITC not passed on i.e. the profiteering amount considering the total consideration raised/collected from the Applicant No. 1 and other recipients

during the period 01.07.2017 to 30.09.2018 and charged GST @ 12% (after abatement for Land) which was mentioned in para-18 of the Order No. 71/2019 dated 13.12.2019 passed by the Authority.

- e. The Agreement with homebuyers was Tripartite where the Respondent No. 2 was a necessary party and thus, participation of the Respondent No. 2 in the said transactions was undeniable. Further, in the impugned project, the CENVAT/ ITC on the purchase of inputs, input services and capital goods was availed by the Respondent No. 2 for the whole project including the purchases made towards the unit allotted to the Applicant No. 1. Therefore, the Respondent No. 2 being a GST registered person was also statutorily required to comply with the provisions of Section 171 of the CGST Act, 2017 and could not deny passing on the benefit pertaining to the Respondent No. 1's share in the project.
- f. The methodology adopted by the DGAP was correct and strictly as per law enshrined in Section 171 of the CGST Act. The methodology had been consistently adopted by the DGAP and upheld by Authority in all similar cases. In order to quantify the benefit of ITC, it was necessary to quantify the credits available to the Respondent No. 2 in the pre-GST regime and also the credits available in the GST regime. Further, the Respondent No. 2 discharged his output GST liability by utilizing the ITC available to him in addition to the credit which was not available to him in pre-GST period. However, the Respondent collected or charged full GST from the customers or flat buyers. Therefore, the Respondent No. 2 was not required to pay anything from his own pocket to pass on the benefit of additional ITC accrued to him in GST period. Hence, the methodology adopted by the DGAP was correct and justifiable. Further in the Report dated 31.12.2020, the increase in ITC as a percentage of total taxable turnover availed by the Respondent No. 2 post-GST has been quantified. The input or input service wise availability or non-availability of ITC prior and post implementation of GST had not been examined. In the erstwhile pre- GST regime, various taxes

and Cesses were being levied by the Central Government and the State Governments, which got subsumed in the GST. Out of these taxes, the credit of some taxes was not allowed in the erstwhile tax regime. For example, the ITC of Central Sales Tax, which was being collected and appropriated by the States, was not admissible. Similarly, in case of construction service, while the ITC of Service Tax was available, the ITC of Central Excise Duty paid on inputs was not available to the services provider. Such input taxes, the credit of which was not allowed in the erstwhile tax regime, got embedded in the cost of the goods or services supplied, resulting in increased price. With the introduction of GST with effect from 01.07.2017, all these taxes got subsumed in the GST and the ITC of GST was available in respect of all goods and services, unless specifically denied. This additional benefit of ITC in the GST regime was required to be passed on by the suppliers to the recipients by way of commensurate reduction in prices, in terms of Section 171 of GST Act, 2017.

7. The Respondent No. 1 has also filed his rejoinder dated 03.03.2021 and submissions dated 13.06.2022 vide which he has stated that he acknowledged the clarifications of the DGAP dated 12.02.2021 that no benefit has been received by him and that all expenses in relation to the construction activities have been carried out by the Respondent No. 2. Hence, benefit of ITC, if any, passed on by the Respondent No. 2 to him should be passed on to the ultimate customers.
8. The Respondent No. 2 has also filed rejoinder dated 31.03.2021 vide which he has reiterated his submissions made earlier before this Authority and has inter-alia stated that:-
 - a. Merely because the project is single, the methodology could not surpass the separate distinct identity of both, him and the Respondent No. 1,
 - b. In the case of M/s Fusion Buildtech Pvt. Ltd., this Authority ordered that the DGAP has computed profiteering on the basic price raised/collected as per list of home-buyers excluding land.
 - c. He merely worked as works contractor for the Respondent No. 1 to the extent of its share where there was no price rather there

was non-monetary consideration in the form of development rights. Hence, Section 171 could not be made applicable.

9. The Applicant No. 1 has also filed his submissions vide various e-mails and has submitted that the Respondent has profited in the present case by not passing on the benefit of additional ITC accrued to the Respondent and was forcing him to sign the deed with the clause that "*I will not claim any ITC*".
10. The proceedings in the matter could not be completed by Authority within the prescribed time limit due to the lack of required quorum of Members in the Authority during the period from 29.04.2021 to 23.02.2022 and the minimum quorum was restored only w.e.f. 23.02.2022. Personal Hearing was held by this Authority on 13.06.2022. It was attended by the Applicant no. 1 and Authorised Representatives of the Respondent No. 1 and Respondent No. 2 as well as the DGAP.
11. This Authority has carefully considered the Reports filed by the DGAP, all the submissions and the documents placed on record, and the arguments advanced by the Applicant No. 1 and Respondent No. 1 & 2 during the hearing. It is clear from the plain reading of Section 171(1) that it deals with two situations: - one relating to the passing on the benefit of reduction in the rate of tax and the second pertaining to the passing on the benefit of the ITC. On the issue of reduction in the tax rate, it is apparent from the DGAP's Report that there has been no reduction in the rate of tax in the post GST period; hence the only issue to be examined is as to whether there was any net benefit of ITC with the introduction of GST. It is observed from the Report of the DGAP that the ITC, as a percentage of the turnover, that was available to the Respondent during the pre-GST period (April-2016 to June-2017) was 1.16%, whereas, during the post-GST period (July-2017 to September-2019), it was 6.85% for the project 'Siddha Eden Lakeview'. This confirms that, post-GST, the Respondent No. 1 & 2 have been benefited from additional ITC to the tune of 5.69% (6.85% - 1.16%) of their turnover for the project 'Siddha Eden Lakeview' and the same was required to be passed on to the customers/flat buyers/recipients. Therefore, the Respondent No. 1 had benefit by an

additional amount of ITC amounting to Rs. 4,11,40,502/- (which includes GST @12%), similarly, the Respondent No. 2 had benefited by an additional amount of ITC amounting to Rs. 2,50,94,164/- (which includes GST @12%). The DGAP has calculated the total amount of ITC benefit to be passed on to all the customers/flat buyers/recipients as Rs. 6,62,34,666/- for the project 'Siddha Eden Lakeview'. The Respondent No. 1 is required to pass on Rs. 96,857/- as the additional benefit of ITC to the Applicant No. 1 and Rs. 4,10,43,645/- to other 264 recipients. Further, the Respondent No. 2 is required to pass on Rs. 2,50,94,164/- to 270 other flat buyers/recipients in the project 'Siddha Eden Lakeview' for the period from 1.07.2017 to 30.09.2019.

12. The Respondent No. 1 & 2 have raised several contentions in the matter and the findings of the Authority are as under:-
 - a. One of the contentions raised by the Respondent No. 1 is that there can be no profiteering by him as he is a landowner and as per Development Agreement he had agreed to grant license to the Respondent No. 2 (i.e. Developers) for the purpose of the development of the said premises against the consideration of 38.5% of the constructed units. Further, the Respondent No. 1 has also contended that the Respondent No. 2 (being the Developer) is a party to all the Sale Agreements executed. With respect to the above contention of the Respondent No. 1, this Authority finds that the Respondent No. 1 has not incurred any cost related to construction of the project and therefore, no ITC related to construction services had been availed by him. The DGAP vide his Report dated 31.12.2020 has computed the profiteered amount to the tune of Rs. 4,11,40,502/- which was to be passed on by the Respondent No. 1 to his customers/flat buyers/recipients in the said Project. Since the Respondent No. 2 had availed the entire CENVAT/ITC for the project (including units pertaining to the Respondent No. 1), therefore, this Authority finds that the aforesaid profiteered amount has to be passed on by the Respondent No. 2 to the Respondent No. 1 who in turn is required to pass on the benefit to his recipients.
 - b. The Respondent No. 2 has further contended that the Applicant No.

1 has filed his complaint against the Respondent No. 1 and not against him. Also, the flat booked by the Applicant No. 1 pertained to the share of the Respondent No. 1 and thus, the Applicant No. 1 had entered into agreement with the Respondent No. 1 and not with him. Hence, he being a third party in the present case, the proceedings initiated against him should be dropped. In this regard, we find that the objection raised by the Respondent No. 2 has been covered in para-21 of the DGAP's Report dated 31.12.2020 which is reproduced below:

"Regarding the Co-Noticee contention that the Application filed by the Applicant No.1 was not against them, it was observed from the Sale Agreement entered with the Applicant that the Noticee was a party and signed the said agreement in the capacity of Developer. Further, as per clause 14.3 of the Joint Development Agreement dated 08.05.2015 requires that "Siddha shall join the deed of transfer in favor of Eden's Transferees and shall execute and register the same in his capacity as a confirming party"

It is clear from above that, the agreement of supply was a *tripartite* where the Respondent No. 2 was a necessary party and thus, participation of the Respondent No. 2 in the said transactions was undeniable and the Respondent No. 2's submission that he was not a party to the transaction of supply with the Applicant No. 1 is incorrect. Further, the CENVAT/ITC on the purchase of inputs, input services and capital goods was availed only by the Respondent No. 2 for the whole project including the purchases made towards the unit allotted to the Applicant No. 1. Since, the benefit of additional ITC has accrued to the Respondent No. 2, he being a registered person under the CGST Act, 2017, was statutory required to comply with the provisions of Section 171 of the CGST Act, 2017 by passing on the benefit of additional ITC and cannot deny to pass on the benefit pertaining to Landowner's share (Respondent No. 1) in the project.

Further, this Authority finds that profiteering, if any, has to be computed considering the project as a whole irrespective of allocation of Developer or Landowner in order to remove any discrimination among the buyers only because of his purchase of the unit from Respondent No. 1 or Respondent No. 2. Further, the agreement with the buyers was also signed by both the Respondent No. 1 & 2 jointly. Moreover, under Rule 129(4) of the CGST Rules, 2017, the DGAP has been empowered to issue Notice to such other persons as deemed fit for a fair enquiry into the matter. Since, the Respondent No. 2 was availing all the CENVAT Credit/Input Tax Credit on purchase of the inputs/input services with respect to the subject Project, he has been rightly investigated by the DGAP. Therefore, the contention of the Respondent No. 2 in this regard was untenable.

- c. The Respondent No. 2 has further contended that the investigation cannot go beyond the application filed by the Applicant No. 1. In this regard, the Authority notes that, in terms of Section 171(1) of the CGST Act, 2017, it is mandated that, *"Any reduction in rate of tax on any supply of goods or services or the benefit of ITC shall be passed on to the recipient by way of commensurate reduction in prices"*. Thus the legal requirement is abundantly clear that in the event of a benefit of ITC or reduction in rate of tax, there must be a commensurate reduction in prices of the any supply of goods or services. The said provision provides for 'any supply', which expand the scope to cover all supplies; where tax reduction or ITC benefit has not been passed on.

Therefore, the law prescribes that benefit of reduction in rate of tax or benefit of increase in ITC, in relation to any supply of goods or services should result in commensurate reduction in prices of such supply and accordingly, the DGAP had to examine all the supplies made by the Respondents i.e. other than the Application filed by the Applicant No. 1.

- d. The Respondent No. 2 has further contended that there should be exclusion of land value from the calculation of profiteering amount. In this regard, the Authority finds that the facts in the case replied upon by the Respondent No. 2 of M/s. Bhartiya City Developers Pvt.

Ltd. was different from the facts in the present case as in case of Bhartiya City Developers Pvt. Ltd., the Company had entered into two separate Agreements namely Agreement for sale of land and Agreement for construction, wherein the supplier charged GST @ 18% on agreement for construction without any abatement. Since, the consideration was received as per Agreement for sale of land which was altogether separate from the Agreement for construction and did not levy GST, so no benefit was computed towards the value of land sold. However, in the present case, there was a common agreement entered with the customers agreeing to a total price without bifurcating towards sale of land and supply of construction service. Further, the DGAP in his Report dated 31.12.2020 had considered GST @ 12% (after abatement for Land) which was mentioned in para-28 of the Report.

The Authority finds that the value of land is deducted from the turnover as and when the suppliers of construction services raise separate bills/invoices for the sale of land. In such cases, the land is an item of sale at a negotiated price between a seller and a buyer and there are separate bills/ invoices for the sale of such land and supply of construction service. In such cases, there is a clear bifurcation in these agreements with respect to such two items- one of sale and the other of supply. In such cases, both in the pre-GST regime, as well as the GST regime, the Service Tax, or GST as applicable, was charged only on the value of the supply of construction service. In such cases, the value of land which is a determinate value as per record was excluded from the turnover of receipts during the respective periods. The facts, in this case, are not the same. In the present case, there is no separate item of sale i.e. land and no separate invoices have been issued/bills raised for sale of such land. Also, both in the pre GST period and in the GST period, Service Tax and GST, as applicable, have been paid by the Respondent only on the value after availing abatement towards value of land as provided under various Notifications issued from time to time. The turnovers considered by the DGAP, while calculating the profiteered amount in the present case, are such taxable turnovers only. Hence, the value of land already stands

excluded from the calculation of the profiteered amount by the DGAP in its Report.

Further, the case of M/s. Fusion Buildtech Pvt. Ltd. cited by the Respondent No. 2 does not support his contention, as in Fusion case, the DGAP had computed the benefit of ITC not passed on i.e. the profiteered amount considering the total consideration raised/collected from the Applicant No.1 and other recipients during the period 01.07.2017 to 30.09.2018 and charged GST @ 12% (after abatement for Land) which was mentioned in para-18 of the Order No. 71/2019 dated 13.12.2019 passed by the Authority.

Hence, this contention of the Respondent is not tenable.

- e. The Respondent No. 2 has also contended that in absence of specified procedure and mechanism of calculation of profiteering the proceedings are arbitrary and liable to be dropped. In this regard, the Authority finds that the 'Procedure and Methodology' for passing on the benefits of reduction in the rate of tax and the benefit of ITC are enshrined in Section 171 (1) of the CGST Act, 2017 itself which states that "*Any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices.*" It is clear from the perusal of the above provision that it mentions "*reduction in the rate of tax on any supply of goods or services*" which does not mean that the reduction in the rate of tax is to be taken at the level of an entity/group/company for the entire supplies made by it. Therefore, the benefit of tax reduction has to be passed on at the level of each supply of each unit to each buyer of such unit and in case it is not passed on the profiteered amount has to be calculated on each unit. Further, the above Section mentions "any supply" i.e. each taxable supply made to each recipient thereby clearly indicating that netting off of the benefit of tax reduction by any supplier is not allowed. Each customer is entitled to receive the benefit of tax reduction on each product purchased by him. The word "commensurate" mentioned in the above Section gives the extent of benefit to be passed on by way of reduction in the prices which has to be computed in respect of

each product based on the tax reduction or availability of additional ITC as well as the existing base price (price without GST) of the product. The computation of commensurate reduction in prices is purely a mathematical exercise which is based upon the above parameters and hence it would vary from product to product and hence no fixed mathematical methodology can be prescribed to determine the amount of benefit that a supplier is required to pass on to a recipient or the profited amount.

One formula which fits all cannot be set while determining such a "Methodology and Procedure" as the facts of each case are different. In one real estate project, the date of start and completion of the project, price of the house/commercial unit, mode of payment of the price, stage of completion of the project, the timing of the purchase of inputs, rates of taxes, amount of ITC availed, total saleable area, area sold and the taxable turnover realized before and after the GST implementation would always be different from the other project and hence the amount of benefit of additional ITC to be passed on in respect of one project would not be similar to another project. Issuance of Occupancy Certificate/ Completion Certificate would also affect the amount of benefit of ITC as no such benefit would be available once the above certificates are issued. Therefore, no set parameters can be fixed for determining the methodology to compute the benefit of additional ITC which would be required to be passed on to the buyers of such units.

Further, the facts of the cases relating to the Fast Moving Consumer Goods (FMCGs), restaurants, construction, and cinema houses are completely different and therefore, the mathematical methodology employed in the case of one sector cannot be applied in the other sector otherwise it would result in denial of the benefit to the eligible recipients. Moreover, both the above benefits have been granted by the Central as well as the State Governments by sacrificing their tax revenue in the public interest hence the suppliers are not required to pay even a single penny from their pocket, and hence they have to pass on the above benefits as per the provisions of Section 171 (1). Hence, the Authority finds that

the above contention of the Respondent No. 2 is not tenable.

- f. One of the contentions of the Respondent No. 2 is that he was not liable to pass on the benefit to the Respondent No. 1 as per Section 171 of the CGST Act. In this regard, the Authority finds that the contention of the Respondent No. 2 is not tenable. In this regard, the Authority finds that, it is a fact that Agreement with homebuyers/customers/recipients of supply was Tripartite where the Respondent No. 2 was a necessary party and thus, participation of the Respondent No. 2 in the said transactions is undeniable. Further, in the impugned project, the CENVAT/ ITC on the purchase of inputs, input services and capital goods was availed by the Respondent No. 2 for the whole project including the purchases made towards the unit allotted to the Applicant No.1. Therefore, the Respondent No. 2 being a GST registered person was also statutorily required to comply with the provisions of Section 171 of the CGST Act, 2017 and cannot deny passing on the benefit pertaining to Landowner's share (Respondent No. 1) in the project.

Further, profiteering, if any, had to be computed considering the whole project as a whole irrespective of allocation of Developer or Landowner in order to remove any discrimination among the buyers only because of his purchase of the unit from either of the two Respondents. Further, the agreement with the homebuyers/customers/recipients of supply was also signed by both the Respondent No. 1 & 2 jointly.

- g. The Respondent No. 2 has also contended that Section 171 of the CGST Act cannot be applied to compare credit in the erstwhile regime with the ITC under the GST regime. The Respondent has also contended that comparison of ratio of ITC to turnover for pre-GST period and GST-period is not the correct mechanism for calculation of anti-profiteering amount. In this regard the Authority finds that, the amount of CENVAT during the pre-GST period is required to be compared with the amount of ITC available during the GST period to arrive at the quantum of ITC benefit, as it is only the additional ITC available during the GST period which is required to be passed on as per the provisions of Section 171 (1). This benefit is to be passed only w.e.f. 01.07.2017 when the provisions of Section

171 (1) have come in to force.

The whole purpose of taking period of 15 months is to cover a reasonable period just before the GST so that a proper assessment of percentage of ITC available to the Respondent could be arrived at. Further, during this period there was no variation in rate of tax on services and prior to that there were several changes in the rate of service tax as well as changes in the conditions for eligibility of availment of CENVAT Credit of Service Tax and Excise Duty including rate of abatement etc. which would result in distorted picture of CENVAT. Thus, this period was taken to find out the average ratio of ITC availability with turnover. The ratio of ITC and turnover in Pre-GST is compared with ratio of ITC in post GST. The period during the GST period may be one month or one year, depending upon the period of investigation. It does not mean that, if the period is larger, the availability of ITC would increase or decrease, but, it only gives a ratio which represents the period for comparison. It is a standard practice by the DGAP to take pre-GST period from 01.04.2016 to 30.06.2017 which has been followed in all cases. These cases have been upheld by this Authority. Therefore, the contention raised by the Respondent is not tenable.

13. For the reasons mentioned herein above, the Authority finds no reason to differ from the above-detailed computation of profiteering in the DGAP's Report or the methodology adopted. The Authority finds that the Respondent No. 1 has profited by an amount of Rs. 4,11,40,502/- and the Respondent No. 2 has profited by an amount of Rs. 2,50,94,164/- during the period of investigation i.e. 01.07.2017 to 30.09.2019. The Authority determines an amount of Rs. 4,11,40,502/- (including 12% GST) under section 133(1) as the profited amount by the Respondent No. 1 and an amount of Rs. 2,50,94,164/- (including 12% GST) as the profited amount by the Respondent No. 2 under section 133(1) from their 265 (including Applicant No. 1) and 270 homebuyers/customers/recipients of supply, respectively (as per Annexure 'A' to this Order), which shall be refunded/returned/passed on by the Respondents to the respective homebuyers/customers/recipients of supply along with

interest @18% thereon, from the date when the amounts were profiteered by them till the date of such return/refund/payment, in accordance with the provisions of Rule 133 (3) (b) of the GCST Rules 2017. The amount profiteered is Rs. 96,857/- (including GST) in respect of the Applicant No.1. Since the Respondent No. 2 had availed the entire CENVAT/ITC for the project (including units pertaining to the Respondent No. 1), therefore the aforesaid profiteered amount of Rs. 4,11,40,502/- (inclusive of GST) has to be passed on/refunded/returned by the Respondent No. 2 to the Respondent No. 1, who in turn is required to pass on/return/refund the benefit to his recipients including the Applicant No. 1.

14. This Authority under Rule 133 (3) (a) of the CGST Rules, 2017 orders that The Respondent No. 1 & 2 shall reduce the prices to be realized from the homebuyers/customers/recipients of supply commensurate with the benefit of ITC received as per the Methodology as has been detailed above.
15. The Respondent No. 1 & 2 are also liable to pay interest as applicable on the entire amount profiteered, i.e. Rs. 4,11,40,502/- (in respect of the Respondent No. 1) and Rs. 2,50,94,164/- (in respect of the Respondent No. 2), for the project 'Siddha Eden Lakeview'. Hence the Respondent No. 1 & 2 are directed to also pass on interest @18% to the homebuyers/customers/recipients of supply on the entire amount profiteered, starting from the date from which the amount was profiteered till the date of passing on/ payment/return, as per provisions of Rule 133 (3) (b) of the CGST Rules, 2017.
16. The complete list of homebuyers/customers/recipients of supply has been attached with this Order, with the details of profiteered amount to be passed on/returned/refunded along with interest @ 18% in respect of the project 'Siddha Eden Lakeview' of the Respondent No. 1 & 2 as in the **Annexure-A** and **Annexure-B** respectively.
17. The Authority also order that the profiteered amount of Rs. 4,11,40,502/- (in respect of the Respondent No. 1) and Rs. 2,50,94,164/- (in respect of the Respondent No. 2), for the project 'Siddha Eden Lakeview' along with the interest @ 18% from the

date of receiving of profiteered amount from the homebuyers/customers/recipients of supply till the date of passing on of the benefit of ITC i.e. profiteered amount shall be paid/passed on by the Respondent No. 1 & 2 within a period of 3 months from the date of this order failing which it shall be recovered as per the provisions of the CGST Act, 2017.

18. It is evident from the above narration of facts that the Respondent No. 1 & 2 have denied the benefit of ITC to the customers/ home buyers in contravention of the provisions of Section 171 (1) of the CGST Act, 2017 and have thus committed an offence under Section 171 (3A) of the above Act and therefore, they are liable for imposition of penalty under the provisions of the above Section. However, since the provisions of Section 171 (3A) have come into force w.e.f. 01.01.2020, whereas, the period during which violation has occurred is w.e.f. 01.07.2017 to 30.09.2019, hence the penalty prescribed under the above Section cannot be imposed on Respondent retrospectively.
19. The concerned jurisdictional CGST/SGST Commissioner is also directed to ensure compliance of this Order. It may be ensured that the benefit of ITC has been passed on to each homebuyer/customer/recipients of supply as per this Order along with interest @18%. In this regard an advertisement of appropriate size to be visible to public at large may also be published in minimum of two local newspapers/ vernacular press in Hindi/English/local language with the details i.e., Name of builder (Respondent No. 1) – M/s Eden Realty Ventures Pvt. Ltd., and (Respondent No. 2) – M/s Siddha Real Estate Pvt. Ltd., Project- 'Siddha Eden Lakeview', Location- Lake View Park Road, Banhooghly, Kolkata, West Bengal and amount of profiteering Rs. 4,11,40,502/- (in respect of the Respondent No. 1) and Rs. 2,50,94,164/- (in respect of the Respondent No. 2) so that the concerned homebuyers/customers/recipients of supply can claim the benefit of ITC if not passed on. Homebuyers/customers/recipients of supply may also be informed that the detailed NAA Order is available on Authority's website www.naa.gov.in. Contact details of concerned Jurisdictional CGST/SGST who are nodal officer for compliance of the NAA's order may also be advertised through

the said advertisement.

20. The concerned jurisdictional CGST/SGST Commissioner shall also submit a Report regarding compliance of this Order to the Authority and the DGAP within a period of 4 months from the date of receipt of this order.
21. Further, the DGAP is also directed to monitor the compliance of this Order by the concerned jurisdictional CGST/SGST Commissioner.
22. The present investigation has been conducted up to 30.09.2019 only. However, the Respondent No. 1 & 2 are liable to pass on the benefit of ITC which would become available to them till the date of issue of Completion Certificate. Accordingly, the concerned jurisdictional Commissioner CGST/SGST are directed to ensure that the Respondent passes on the benefit of ITC to the eligible homebuyers/customers/recipients of supply as per the methodology approved by this Authority in the present case and submit report to this Authority through the DGAP. The Applicant No. 1 or any other interested party/person shall also be at liberty to file complaint against the Respondent before the West Bengal State Screening Committee in case the remaining benefit of ITC is not passed on to them.
23. Further, the Hon'ble High Court of Delhi, vide its Order dated 10.02.2020 in the case of Nestle India Ltd. & Anr. Vs. Union of India has held that:-

"We also observe that prima facie, it appears to us that the limitation of period of six months provided in Rule 133 of the CGST Rules, 2017 within which the authority should make its order from the date of receipt of the report of the Directorate General of Anti Profiteering, appears to be directory in as much as no consequence of non-adherence of the said period of six months is prescribed either in the CGST Act or the rules framed thereunder."

24. A copy of this order be sent to the Applicant No. 1, the Respondent No. 1 & 2, jurisdictional Chief Commissioner, CGST and jurisdictional Commissioners CGST/SGST in the State of

West Bengal, the Principal Secretary (Town and Country Planning), Government of West Bengal as well as West Bengal RERA free of cost for necessary action. File be consigned on completion.

Annexed:

1. Annexure A in Pages 1 to 6.
2. Annexure B in Pages 1 to 12.

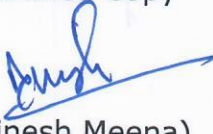


Sd/-
(Amand Shah)
Technical Member &
Chairman

Sd/-
(Pramod Kumar Singh)
Technical Member

Sd/-
(Hitesh Shah)
Technical Member

Certified Copy


(Dinesh Meena)
NAA, Secretary

File No. 22011/NAA/12/Eden Reality/2021
Copy To:-

Date:- 30.09.2022

1. M/s Eden Realty Ventures Pvt. Ltd., Metropolitan Building, 7, Jawahar Lal Nehru Road, Kolkata-700013.
2. M/s Siddha Real Estate Development Pvt. Ltd., Siddha Park, 99A, Park Street, Kolkata-700016.
3. Shri. Rajesh Shaw, Email-rajeshshaw981@gmail.com.
4. Director General Anti-Profiteering, Central Board of Indirect Taxes & Customs, 2ndFloor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi-110001.
5. Principal Chief Commissioner of CGST, Kolkata Zone, 15/1, Strand Road, Custom House, Kolkata-700001 (E-mail:- ccu-cexkoa@nic.in).
6. West Bengal Housing Industry Regulatory Authority, 1050/2, Survey Road, Survey Park, Santoshpur, Kolkata, West Bengal-700075.
7. Secretary, Urban Development & Municipal Affairs, Nagarayan Bhavan, Block-DF-8, Sector-I, Salt Lake City, 6, 2nd Avenue, DF Block, Sector-1, Bidhannagar, Kolkata, West Bengal-700064.
8. Commissioner Commercial Tax, 14, Beliaghata Road, Kolkata-700015 (E-mail:- cct.ctax@wbcomtax.gov.in).
9. Guard File.

ANNEXURE-A			
LIST OF HOME BUYERS OF THE PROJECT 'SIDDHA EDEV LAKEVILLE'			
S.No.	Name of Consumer	Unit No.	Profiteering Amount to be passed on by the Respondent No. 1 i.e. M/s Eden Realty Ventures Pvt. Ltd.
A	B	C	D
1	ABHIJIT SUR	OA-704	192,235
2	ADHIR NATH GHATAK	LG-603	12,517
3	ALKA BHALOTIA	RI-1002	178,431
4	AMAR NATH SINGH	LG-404	62,160
5	AMIT ADHIKARY	RI-1505	137,609
6	AMIT BHARTIA (HUF)	RI-904	62,627
7	AMITA SARKAR	RI-1103	133,838
8	ANIL LAKHOTIA	MR-602	31,385
9	ANIL LAKHOTIA	MR-803	21,357
10	ANINDITA CHOUDHURY	RI-1101	247,454
11	ANIRBAN BANERJEE	LG-602	225,924
12	ANITA AGARWAL	IS-2105	95,592
13	ANITA AGARWAL	LG-806	*
14	ANITA AGARWAL	ST-203	57,610
15	ANITA AGARWAL	PRO-1706	*
16	ANITA AGARWAL	PRO-1806	61,960
17	ANITA AGARWAL	RI-1105	*
18	ANITA SINGH	ST-603	111,613
19	ANUVA SARKAR	MR-204	164,839
20	APARNA KARMAKAR	IS-1804	43,786
21	ARIJIT CHATTERJEE	LG-402	396,608
22	ARINDAM ROY	OA-1005	191,514
23	ARINDOM ROY	MR-401	239,221
24	ARNAB DE	LG-403	191,034
25	ARPAN DATTA	LG-704	189,947
26	ASHIMENDU BOSE	PRO-1504	109,370
27	ASOKE KUMAR SAHA	LG-604	193,029
28	AVASH RAICHAUDHURI	IS-1701	60,647
29	AVINANDAN ROY	OA-203	182,096
30	BALAI NANDY AGENCY & CO. PVT. LTD.	IS-2205	363,043
31	BANDANA ROY	OA-806	292,944
32	BASUDEB BANERJEE	LG-903	194,756
33	BENOY KUMAR DE	LG-803	12,627
34	BHASKAR ROY	IS-2001	15,398
35	BIJAY KUMAR BHARTIA	MR-805	*
36	BIKAS KUMAR SARKAR	OA-104	355,458
37	CHANDRA KANT PATAWARI	ST-702	50,657
38	CHANDRA SHEKHAR TIWARI	RI-1305	151,848
39	DAMAYANTI BANERJEE	LG-904	192,304
40	DEBABRATA MAJUMDER	MR-205	22,305
41	DEBABRATA MALLIK	IS-2106	69,516



8

42	DEBJANI ACHARYYA	RI-901	167,210
43	DILIP AGARWAL	IS-202	13,943
44	DIPAK DAS	PRO-1505	238,995
45	DIPANKAR SAHA	LG-703	187,406
46	DIPANWITA SAHA	ST-403	245,451
47	DR. SAKTIBRATA BHOWMIK	OA-902	416,435
48	DULAL CHANDRA SEN	LG-902	225,282
49	GAYATRI SAHA	ST-903	109,299
50	GOPAL GHOSH	ST-801	128,874
51	GOVIND KUMAR AGARWAL	MR-305	12,746
52	HARI NARAYAN PANDEY	OA-603	12,593
53	INDRAJIT MONDAL	LG-506	212,890
54	JAYASWAL MULTIPROJECTS PRIVATE LIMITED	IS-1706	33,960
55	JAYASWAL MULTIPROJECTS PVT.LTD	IS-1606	34,927
56	JULIET KARMAKAR MONDAL	IS-1801	62,341
57	JYOTIRMOY BANERJEE	IS-1603	29,219
58	KANTA BHARTIA	MR-905	73,686
59	KANTA BHARTIA	PRO-1603	143,894
60	KANTA BHARTIA	RI-1003	233,181
61	KANTA BHARTIA	RI-1004	8,572
62	KUNAL SHARMA	PRO-1605	249,549
63	LAKSHMAN CHANDRA PAUL	LG-303	221,987
64	LAKSHMI SINGH	RI-2501	191,433
65	LILY MITRA	IS-2002	17,217
66	LORD PRAMANICK	PRO-1704	111,269
67	MADAN MOHAN SAHA	MR-701	288,773
68	MADHU BHARTIA	RI-903	12,746
69	MADHU KEJRIWAL	LG-504	12,669
70	MAHASWETA KUNDU	RI-902	177,897
71	MAINAK GHOSH	OA-404	189,210
72	MAINAK PAL	IS-2101	63,130
73	MAINAK SARKAR	RI-1401	162,974
74	MALA RANI MAJUMDAR	PRO-1705	148,416
75	MANASWITA DAS GUPTA	IS-1906	60,837
76	MANIK MANDAL	OA-803	12,468
77	MANISANKAR MAITI	IS-2005	68,526
78	MANISH SHUKLA	MR-903	165,573
79	MANJUSREE SEN	MR-403	12,746
80	MANOJ KASERA	ST-2303	35,984
81	MANOJ TIWARI	MR-404	12,746
82	MIMI SANYAL	LG-304	188,526
83	MINAKSHI RAY	RI-1104	130,901
84	MOLOY KUMAR PATRA	OA-1004	12,578
85	MONALISA GHOSH	MR-203	154,515
86	MONAM BHARTIA	PRO-1703	22,760
87	MONAM BHARTIA	RI-1005	275,741
88	MONAM BHARTIA	RI-905	22,797
89	MOUMITA SADHU	ST-803	159,222
90	Mr. ANKIT MEHRA	RI-1403	12,746
91	Mr. ARUNAVA CHATTERJEE	LG-102	395,185

92	Mr. GURUJEET SINGH SETHI	MR-703	242,305
93	Mr. KAUSHIK BHOWMICK	MR-201	361,539
94	Mr. NAVIN GUPTA	PRO-1606	142,672
95	Mr. PRASHANT DAMANI	OA-205	363,160
96	Mr. PROSENJIT SARKAR	RI-1504	271,410
97	Mr. RAJDEEP PRASAD SHAW	RI-803	276,216
98	Mr. SAMBUDDHA SEKHAR	PRO-1803	134,965
99	Mr. Santanu Pattanayak	IS-1903	265,234
100	Mr. SHANKAR NARAYAN SINHA	ST-2501	589,748
101	Mr. SOURAV DUTTA	RI-1402	300,977
102	Mr. SOURAV SEN	LG-901	70,345
103	Mr. SUBHAJIT MAITY	PRO-1303	100,883
104	MR.SUBHASISH GHOSH	OA-1405	244,522
105	MRITYUNJAY PRASAD	MR-504	*
106	Mrs. MANDIRA SAMAJPATI	OA-804	192,506
107	Mrs. MITA SAJJAN	PRO-2503	114,413
108	Mrs. MOUSUMI SAHA	IS-1704	274,752
109	Mrs. PUJA ROY	LG-501	294,037
110	Ms. SUTAPA ROYCHOUDHURY	RI-2502	270,602
111	NARAYAN AGARWAL	MR-405	-
112	NIHARENDU TALUKDER	LG-905	258,554
113	NILIMA GHOSH	MR-301	238,060
114	NITIRUPA DAS	RI-805	171,208
115	PANKAJ PATRA	PRO-1405	105,419
116	PANNALAL AGARWAL	MR-402	*
117	PARAMITA GHOSH	RI-1204	280,365
118	PARAS NATH THAKUR	OA-903	12,523
119	PARITOSH SAHA	LG-701	307,853
120	PARMESHWAR LAL AGARWAL	MR-702	245,147
121	PARTHA PRATIM DAS GUPTA	LG-805	244,331
122	PARTHA SARATHI BISWAS	LG-605	371,696
123	PARTHA SARATHI MONDAL	PRO-1804	113,894
124	PETUNIA MERCANTILE PVT. LTD.	IS-1905	*
125	PETUNIA MERCANTILE PVT. LTD.	MR-906	*
126	PETUNIA MERCANTILE PVT. LTD.	PRO-1906	*
127	PETUNIA MERCANTILE PVT. LTD.	RI-1404	*
128	PRADIP BHOWMICK	PRO-1503	113,997
129	PRADIP KUMAR AGARWAL	ST-201	42,153
130	PRANABESH SINGHA KUMAR	OA-503	12,303
131	PRASENJIT KHAN	MR-901	283,233
132	PRIYANKA MANNA	PRO-2504	110,022
133	PROBIR KUMAR GANGOPADHYAY	MR-303	*
134	PUNAM LOSALKA	RI-1202	274,387
135	RABINDRANATH NANDI	OA-604	189,943

136	RAJES BISWAS	OA-1003	12,751
137	RAJESH KUMAR AGARWAL	MR-304	*
138	RAJESH PRASAD	IS-1806	62,737
139	RAKHI MUKHOPADHYAY	OA-403	189,281
140	RAM PRASAD SAHA	OA-904	12,889
141	RAMESH KUMAR BHARTIA	IS-1705	74,492
142	RAMESH KUMAR BHARTIA	PRO-1604	143,894
143	RAMESH KUMAR BHARTIA	ST-303	108,485
144	RAMESH KUMAR BHARTIA	ST-503	60,221
145	RAMESH KUMAR BHARTIA (HUF)	IS-1604	102,420
146	RAMESH KUMAR BHARTIA (HUF)	PRO-1602	203,469
147	RAMESH KUMAR BHARTIA (HUF)	ST-402	68,738
148	RANA BHATTACHARYA	MR-501	232,696
149	RASHMI BOSE	OA-304	188,666
150	RATRI DAS	LG-502	225,843
151	RITA DEVI SHAW	ST-501	124,661
152	RITENDRA NATH SEN	LG-401	10,744
153	RITWICK CHAKRABORTY	RI-1304	218,579
154	ROBIN BOSE	PRO-1305	154,273
155	RUBAL GANGOPADHYAY	IS-2206	108,603
156	RUMA DUTTA	MR-302	*
157	SABITA BUBNA	IS-2102	73,510
158	SABYASACHI BASU	OA-204	187,669
159	SACHIN KUMAR MAZUMDER	LG-503	190,087
160	SAMBYA SAMANTA	ST-1202	54,075
161	SANCHIT BANERJEE	ST-701	570,712
162	SANDEEP MUKHERJEE	RI-2006	165,654
163	SANJAY GHOSH	IS-1802	18,641
164	SANJAY KUMAR BAGREE	RI-1006	164,392
165	SANJIT DEY	MR-704	161,611
166	SANTU NANDY	MR-705	245,777
167	SAPTARSHI RAY	ST-202	130,996
168	SARAMA DAS	MR-103	164,323
169	SAURAV MAZUMDER	RI-1405	278,918
170	SAYANTAN DUTTA	ST-802	50,844
171	SHANTI RANJAN SANYAL	RI-906	240,512
172	SHAONI ROY CHOWDHURY	ST-2403	43,579
173	SHIONATH MISHRA	RI-1102	140,123
174	SHUBHASHIS BALLAV	IS-1803	291,345
175	SHYAM KISHORE CHAURASIA	MR-802	245,706
176	SHYAMAL KUMAR DAS	ST-901	*
177	SIDDHARTHA PAL	ST-1303	14,384
178	SISTA KANAKA DURGA PRASAD	MR-801	238,701
179	SK.JULFIKAR ALI	IS-1601	103,160
180	SOMBRATA ROY	RI-501	82,952
181	SOMNATH GHATAK	OA-905	220,910
182	SOMNATH PATHAK	MR-603	*
183	SOMOSRI RAY	ST-502	127,756

184	SONU KUMAR SINGH	MR-502	253,280
185	SRABANI TARAFDAR	MR-804	166,847
186	SUBHADEEP BANERJEE	LG-204	186,664
187	SUBHAJIT DATTA	IS-2003	10,540
188	SUBHANKAR SAHA	LG-804	192,521
189	SUBHASHIS RAKSHIT	OA-504	188,458
190	SUBHRA BANERJEE	IS-2006	15,398
191	SUBHRA SARKAR	IS-1703	102,589
192	SUBRATA BARMAN	MR-902	*
193	SUBRATA KUMAR MANDAL	IS-1602	13,638
194	SUBRATA KUMAR NANDY	LG-801	181,627
195	SUCHITA PAUL	PRO-2506	146,515
196	SUMAN CHAKRABORTY	IS-1605	71,397
197	SUMAN SAHA	RI-1205	90,352
198	SUMANA DUTTA DEWAN	MR-1503	174,826
199	SUMITRA PURKAYASTHA	IS-102	433,773
200	SUPARNA MITRA	LG-1002	238,839
201	SUPARNA ROY	IS-1805	71,156
202	SURAJIT KUNDU	MR-904	165,879
203	SURESH KUMAR SHARMA	MR-202	*
204	TAPAS BASAK	OA-303	188,604
205	TARUN KANTI HALDER	MR-604	162,736
206	UJJAL YADAV	RI-2005	279,071
207	VAISHALI ROY	OA-705	196,780
208	VIGNESHWARA WAREHOUSING PVT. LTD.	RI-1605	*
209	ANUJ BHOWMICK	PRO-1403	107,217
210	ARIJIT SEN	PRO-1501	137,201
211	ARINDAM SEN	PRO-1401	136,760
212	ASHIS MUKHOPADHYAY	PRO-1304	106,906
213	ASIF EKRAM	PRO-1202	144,752
214	BIJALI MUKHERJEE	PRO-1203	105,555
215	JAYOTI MAJUMDER	RI-1301	263,124
216	KRISHNENDU SAHA	PRO-1905	147,830
217	Mr. ADITYA BENIA	RI-1206	263,806
218	Mr. RAJATSUBHRA MAJUMDAR	PRO-2003	104,085
219	Mr. SANTANU BOSE	PRO-2004	103,046
220	Mrs. SUMANA PYNE	IS-2201	85,333
221	PANKAJ SHARMA	RI-1001	256,544
222	PREETAM NANDY	LG-702	367,155
223	RAJYASHREE PAL	PRO-1204	107,114
224	RAM KRISHNA SAHA	RI-1201	248,192
225	SANHITA DATTA SAHA	PRO-1903	107,737
226	SHYAM SUNDAR PAUL	PRO-1404	106,179
227	SURAJ KUMAR SHAW	PRO-1205	141,884
228	TAMOGHNA MAITI	RI-1302	285,132
229	TAPAS BASU	PRO-1904	110,923
230	THAKAHARI DAS	RI-1602	292,894
231	ABHIJIT DAS	BL1-906	124,173
232	ABHIJIT MUKHERJEE	BL1-903	205,019
233	ALPANA ROY	BL2-706	125,600
234	ANJALI SARKAR	BL1-1006	120,376

235	ANJAN SEN	BL1-702	177,486
236	ARINDAM DATTA	BL1-706	123,088
237	ARUNAVA DEY	BL2-704	94,442
238	ASHIS KUMAR TALUKDAR	BL1-806	128,677
239	B NAGESHWAR RAO	BL1-905	213,271
240	BIDYUT KUMAR MRIDHA	BL1-801	267,751
241	BIGGAN CHANDRA ROY	BL1-705	181,568
242	BIPLAB BHATTACHARYYA	BL1-802	147,537
243	BULBUL BHATTACHARYYA	BL2-603	80,385
244	CHANDAN KUMAR YADAV	BL2-502	93,203
245	CHHAYA SARKAR	BL1-1007	120,639
246	DEBJANI SAHA	BL2-507	60,854
247	DILIP NARAYAN THAKUR	BL2-407	57,107
248	DINESH YADAV	BL2-602	68,021
249	Dr. SHANKAR DEY	BL1-701	288,559
250	DR. SNEHESH DATTA	BL2-503	61,329
251	DR. SUCHARITA MANDAL	BL2-404	93,191
252	KAKALI DAS	BL2-402	68,160
253	KOUSHIK DUTTA	BL2-607	64,165
254	KUNTAL SENGUPTA	BL1-902	207,819
255	MALLIKA GHOSH	BL2-508	197,924
256	MANISH PANDEY	BL2-707	83,408
257	MONALISA DAS	BL2-403	68,748
258	POUSHALI PAUL	BL2-504	152,187
259	PRADIP DEY BHOWMICK	BL1-807	123,169
260	PRASENJIT ROY	BL2-605	91,481
261	PRITHWIJIT SHIT	BL2-702	66,716
262	RESHMI LALA	BL1-1002	209,265
263	RINKU DAS	BL2-705	184,585
264	RITA NANDI	BL1-907	146,947
265	SANTU BANERJEE	BL2-703	68,084
266	SASANKA SEKHAR MALLICK	BL2-604	91,467
267	SAYANTAN SAHA	BL1-803	184,867
268	SELVARAJU SENTHAMARAIK KANNAN	BL1-908	184,399
269	SHANKHARAVH SARKAR	BL1-1003	194,021
270	SIPRA PAUL	BL2-708	185,232
271	SOUGATA MUKHERJEE	BL1-703	136,168
272	SOURAV DASGUPTA	BL2-608	168,796
273	SREEJIB GHOSH	BL2-405	168,872
274	SUBHENDU MONDAL	BL1-707	122,539
275	SUBRATA BASU	BL1-804	185,858
276	SUDIPTA SAHA	BL2-506	185,857
277	SULEKHA KUMARI	BL1-1005	261,009
278	RAJESH SHAW	BL2-505	96,857
279	SUSANTA SARKAR	BL2-406	262,923
280	SUSHANTA DEY	BL1-704	174,813
281	SUVRO PRATIM BISWAS	BL1-901	245,912
282	SWARUP KUMAR CHANDI	BL1-805	292,701
283	TANMAY DEY	BL2-606	92,624
284	TANNISTHA CHATTERJEE	BL2-408	187,353
	Grand Total		4,11,40,502/-

*:-No amount is indicated in the DGAP's report dated 31.12.2020 (Annexure-40).



ANNEXURE-B			
LIST OF HOME BUYERS OF THE PROJECT 'SIDDHA EDEV LAKEVILLE'			
S.No.	Name of Consumer	Unit No.	Profiteering Amount to be passed on by the Respondent No. 2 i.e. M/s Siddha Real Estate Development Pvt. Ltd.
A	B	C	D
1	HR/I/102 Prasun Kumar Mondal	HR/I/102	*
2	HR/I/103 Ava Das	HR/I/103	*
3	HR/I/107 Tamal Sanyal	HR/I/107	120,523
4	HR/I/202 Aparesh Ghosh	HR/I/202	*
5	HR/I/203 Atanu Bhattacharya	HR/I/203	*
6	HR/I/205 Rabi Sankar Das	HR/I/205	*
7	HR/I/206 Tapan Kumar Chandra	HR/I/206	85,039
8	HR/I/207 Sima Chakraborty	HR/I/207	110,420
9	HR/I/301 Ayan Dutta	HR/I/301	*
10	HR/I/302 Jitendra Shaw	HR/I/302	*
11	HR/I/303 Anamika Sarkar Mondal	HR/I/303	*
12	HR/I/304 Subhajit Roy Choudhury	HR/I/304	167,683
13	HR/I/305 Chandra Mukharjee	HR/I/305	168,943
14	HR/I/306 Soumadeep Saha	HR/I/306	*
15	HR/I/307 Sanjay Pakrashi	HR/I/307	110,789
16	HR/I/401 Soumayan Dutta	HR/I/401	*
17	HR/I/402 Sanjay Kumar Das	HR/I/402	121,059
18	HR/I/403 Oindrani Chatterjee	HR/I/403	123,564
19	HR/I/404 Sapan Kumar Sarawgi	HR/I/404	166,168
20	HR/I/405 Abhijit Pal	HR/I/405	167,926
21	HR/I/406 Sumana Mondal	HR/I/406	102,155
22	HR/I/407 Amit Kumar Chai	HR/I/407	112,670
23	HR/I/501 Gita Shaw	HR/I/501	157,977
24	HR/I/502 Gouri Sankar Konar	HR/I/502	123,261
25	HR/I/503 Anushree Dutta	HR/I/503	124,713
26	HR/I/504 Rupali Sen	HR/I/504	168,651
27	HR/I/505 Soumalya Saha	HR/I/505	169,159
28	HR/I/506 GOUTAM HALDAR	HR/I/506	104,287
29	HR/I/507 Sovendra Bhowmik	HR/I/507	111,565
30	HR/I/508 Gauri Sankar Konar	HR/I/508	*
31	HR/I/601 Jayanta Dutta	HR/I/601	*
32	HR/I/602 SUVEN ROY	HR/I/602	52,901



33	HR/I/603 Chandrima Basu	HR/I/603	128,459
34	HR/I/604 Tarak Nath Sain	HR/I/604	171,134
35	HR/I/605 Mitali Santra	HR/I/605	170,660
36	HR/I/606 Bidhan Purkayastha	HR/I/606	135,216
37	HR/I/607 Mrityunjoy Sarkar & Kakali Sarkar	HR/I/607	52,589
38	HR/I/608 Partha Dutta	HR/I/608	168,360
39	HR/II/1002 Arun Kumar Dey	HR/II/1002	*
40	HR/II/1003 Protip Guha	HR/II/1003	*
41	HR/II/1004 Abhishek Rudra	HR/II/1004	*
42	HR/II/1005 Jayasree Bhattacharya	HR/II/1005	*
43	HR/II/1006 Papiya Pal	HR/II/1006	31,114
44	HR/II/1007 Sudip Saha	HR/II/1007	34,035
45	HR/II/102 Rima BARIK	HR/II/102	*
46	HR/II/103 Gopal Sanyal	HR/II/103	*
47	HR/II/106 Subimal Dey	HR/II/106	50,883
48	HR/II/201 Sadhana Gupta	HR/II/201	*
49	HR/II/202 Jaya Tarafdar	HR/II/202	*
50	HR/II/203 Kalpana Majumder	HR/II/203	*
51	HR/II/204 Shyamal Kumar Mondal	HR/II/204	*
52	HR/II/205 Suban Mukhopadhyay	HR/II/205	*
53	HR/II/206 Srabani Pathak	HR/II/206	*
54	HR/II/207 Patralika Mukherjee	HR/II/207	31,668
55	HR/II/208 Ratnesh Singh	HR/II/208	*
56	HR/II/301 Mukta Saha	HR/II/301	*
57	HR/II/302 Abhijit Chatterjee	HR/II/302	37,318
58	HR/II/303 Sujit Kumar Majumder	HR/II/303	34,663
59	HR/II/304 Prohor Mitra	HR/II/304	61,524
60	HR/II/305 Govind Prasad Hembram	HR/II/305	61,606
61	HR/II/306 Pallabi Das	HR/II/306	*
62	HR/II/307 Atin Chandra Roy	HR/II/307	34,267
63	HR/II/308 Susanta Das	HR/II/308	*
64	HR/II/801 Maya Paul	HR/II/801	*
65	HR/II/802 Anindya Sarkar	HR/II/802	37,191
66	HR/II/803 Partha Sarthi Ghosh	HR/II/803	2,562
67	HR/II/804 Priti Mukhopadhyay	HR/II/804	63,169
68	HR/II/805 Swagat Chatterjee	HR/II/805	*
69	HR/II/806 Shibamoy Bandopadhyay	HR/II/806	35,242
70	HR/II/807 Jagadish Ghosh	HR/II/807	34,682
71	HR/II/808 Rekha Ghosh Dhar/Tania Dhar	HR/II/808	*

72	HR/II/901 Garima Dhabhai	HR/II/901	*
73	HR/II/902 Subhas Ch. De	HR/II/902	38,826
74	HR/II/903 Sudeshna Ghosh	HR/II/903	37,322
75	HR/II/904 Kamana Bose	HR/II/904	63,377
76	HR/II/905 Kakali Chattopadhyay	HR/II/905	63,377
77	HR/II/906 Soni Jha	HR/II/906	22,763
78	HR/II/907 Ranjan Dutta	HR/II/907	31,109
79	HR/II/908 Sujoy Kumar Paul	HR/II/908	*
80	IS 1001 Anil Lakhotia	IS 1001	76,775
81	IS 1002 Anil Lakhotia	IS 1002	33,076
82	IS 1003 Kalidas Goswami	IS 1003	27,892
83	IS 1004 Jaskaran Singh Jassal & Ankit Fogla	IS 1004	10,032
84	IS 1005 Tricky Builders Pvt Ltd	IS 1005	15,854
85	IS 1006 Aman Singhanian	IS 1006	59,966
86	IS 106 Sayantika Bhaduri	IS 106	39,025
87	IS 1101 Santosh Kumar Hajari	IS 1101	20,752
88	IS 1102 Chittranjan Dey Sarakar	IS 1102	17,033
89	IS 1103 Suman Singh	IS 1103	*
90	IS 1104 Sabita Chowdhury	IS 1104	9,335
91	IS 1105 Pawan Kumar Patni	IS 1105	15,945
92	IS 1106 Anil Kumar Sarada	IS 1106	14,425
93	IS 1201 Malay Kumar Kundu	IS 1201	40,491
94	IS 1202 Nilanjan Sarkar	IS 1202	46,893
95	IS 1203 Sabuj Kumar Kundu	IS 1203	27,969
96	IS 1204 Arijit Chatterjee	IS 1204	29,130
97	IS 1205 Sanjay Prasad	IS 1205	16,309
98	IS 1206 Arpita Basu	IS 1206	15,728
99	IS 1301 Rupa Ghosh & Kaushik Ghosh	IS 1301	38,269
100	IS 1302 Kavita J Tekchandani	IS 1302	22,450
101	IS 1303 Subhankar Sarkar	IS 1303	27,465
102	IS 1304 Jeesh Bhattacharya	IS 1304	*
103	IS 1305 Partha Pratim Bhaskar	IS 1305	*
104	IS 1306 Barun Kumar Ganguly	IS 1306	15,792
105	IS 1401 Subrata Mahadani	IS 1401	*
106	IS 1402 Soumitra Karmakar	IS 1402	47,182
107	IS 1403 Shriti Jaiswal	IS 1403	27,951
108	IS 1404 Kalpana Dutt	IS 1404	10,496
109	IS 1405 Anil Gupta	IS 1405	12,892
110	IS 1406 Bablu Kumar Saha	IS 1406	40,104
111	IS 1501 Shallender Goenka	IS 1501	41,306
112	IS 1502 Subhasis Basak	IS 1502	47,537
113	IS 1503 Sankar Shaw	IS 1503	28,618
114	IS 1505 Bhaskar Mondal	IS 1505	16,380
115	IS 1506 Amit Keswani	IS 1506	14,514

116	IS 1702 TUSAR KANTI GIRI	IS 1702	*
117	IS 1901 Purnendu Sekhar Mahajan	IS 1901	*
118	IS 201 Mausumi Mukherjee	IS 201	13,190
119	IS 203 Paromita Nag	IS 203	26,772
120	IS 204 Ambar Champati	IS 204	28,125
121	IS 205 Dilip Agarwal	IS 205	17,071
122	IS 206 Sufal Ghosh	IS 206	38,504
123	IS 2202 Meeta Siddharth Mishra	IS 2202	47,380
124	IS 301 Sanjay Kumar	IS 301	38,946
125	IS 302 Sourav Poddar	IS 302	22,871
126	IS 303 Manish Singh	IS 303	27,226
127	IS 304 Prasenjit Paul	IS 304	27,225
128	IS 305 Saswata Bhattacharyya	IS 305	45,493
129	IS 306 Kounish Datta	IS 306	39,989
130	IS 401 Kalyan Kumar Nandi	IS 401	39,484
131	IS 402 Partha Sarathi Sarkar	IS 402	16,535
132	IS 403 Kushal Kumar Kundu	IS 403	27,341
133	IS 404 Rahul Jain	IS 404	11,035
134	IS 405 Santipada Bhunia	IS 405	13,294
135	IS 406 Supriya Debray	IS 406	14,198
136	IS 501 Chandrima Sinha Roy	IS 501	*
137	IS 502 Rekha Jaiswal	IS 502	15,989
138	IS 503 Gurucharan Khaspuri	IS 503	9,887
139	IS 504 Gouri Rani Maiti	IS 504	28,382
140	IS 505 RAKESH KUMAR	IS 505	44,571
141	IS 506 Suman Sengupta	IS 506	39,649
142	IS 601 Piyali Basu	IS 601	15,357
143	IS 602 Debdulal Jana	IS 602	45,591
144	IS 603 Sandeep Dutta & Rathindra Nath Datta	IS 603	27,053
145	IS 604 Nitin Poddar	IS 604	10,583
146	IS 605 Vijay Kumar Tiwari	IS 605	43,811
147	IS 606 Sudipta De	IS 606	40,305
148	IS 701 Tapan Kumar Chatterjee	IS 701	38,944
149	IS 702 Joydip Das	IS 702	46,017
150	IS 703 Suvankar Bose	IS 703	27,399
151	IS 704 Archana Das	IS 704	30,318
152	IS 705 Ashok Kumar Rajgaria	IS 705	15,966
153	IS 706 Rahul Kumar Shaw	IS 706	14,176
154	IS 801 Anil Lakhotia	IS 801	28,382
155	IS 802 Kallol Kumar Dey	IS 802	47,336
156	IS 803 Supati Chakraborty	IS 803	25,695
157	IS 804 Subhasis Mukherjee	IS 804	*
158	IS 805 Scionara Finvest Pvt Ltd	IS 805	15,897
159	IS 806 Pulak Purkait	IS 806	40,705
160	IS 901 Rajat Subhra Basu	IS 901	41,392

161	IS 902 Scionara Finvest Pvt Ltd	IS 902	16,433
162	IS 903 Arnab Kumar Samanta	IS 903	25,846
163	IS 904 Nisha Balasia	IS 904	10,588
164	IS 905 Scionara Finvest Pvt Ltd	IS 905	15,966
165	IS 906 Scionara Finvest Pvt Ltd	IS 906	14,141
166	LG 1001 Smita Dhar	LG 1001	181,116
167	LG 1003 Ranjan Mallick	LG 1003	189,825
168	LG 1004 Titabur Rahaman	LG 1004	12,578
169	LG 1006 Rupa Basu Mallik	LG 1006	*
170	LG 1101 Tapashree Bhattacharya	LG 1101	*
171	LG 1102 Krishna Sen	LG 1102	*
172	LG 1103 Ram Chandra Banik (MR 1204)	LG 1103	12,133
173	LG 1104 Tania Majumder	LG 1104	187,126
174	LG 1105 Subhabrata Naha	LG 1105	209,964
175	LG 1201 Shiladri Shekhar Das	LG 1201	178,574
176	LG 1202 Anindya Ghosh	LG 1202	*
177	LG 1203 Narayan Chandra Ghosh	LG 1203	13,054
178	LG 1204 Miti Chakraborty	LG 1204	13,674
179	LG 1301 KALAKRITI HOUSING PVT LTD	LG 1301	12,774
180	LG 1303 Biswajit Biswas	LG 1303	194,518
181	LG 1304 Shirish Prakash Banthia	LG 1304	203,328
182	LG 1306 Debdeep Chakraborty	LG 1306	*
183	LG 1401 Basudeb Bhattacharyya	LG 1401	30,212
184	LG 1402 Tapan Kumar Bhandari	LG 1402	*
185	LG 1403 Mousumi De	LG 1403	191,787
186	Lg 1404 Chanchal Majumder	Lg 1404	184,578
187	LG 1405 Sagarika Tripathy	LG 1405	205,314
188	Lg 1501 SUMAN PAUL	Lg 1501	182,177
189	Lg 1502 Badrilal Keshwani	Lg 1502	13,848
190	LG 1503 Subir Bhodra	LG 1503	12,853
191	LG 1504 Uttam Nandi	LG 1504	193,103
192	LG 1601 Sabari Biswas	LG 1601	183,034
193	LG 1603 Shibendra Nath Laha	LG 1603	13,273
194	LG 1604 Soma Bhattacharya	LG 1604	200,659
195	LG 1701 Swaralipi Mishra	LG 1701	*
196	LG 1702 Goutam Kumar Saha	LG 1702	*
197	LG 1703 Tarun Kumar Pramanick	LG 1703	196,917

198	LG 1704 Saibal Chakraborty	LG 1704	202,665
199	LG 1803 Kamal Kanti Roy	LG 1803	197,517
200	LG 1804 Asish Kumar Nan	LG 1804	203,392
201	LG 1903 Rajiv Roy	LG 1903	198,082
202	LG 1904 Ankur Biswas	LG 1904	189,354
203	LG 2001 Sanchari Sinha Roy	LG 2001	*
204	LG 2003 Krishna Sain	LG 2003	59,456
205	LG 2004 Rina Dutta	LG 2004	174,912
206	LG 203 Pankaj Agarwal	LG 203	12,405
207	LG 206 Srila Biswas	LG 206	147,781
208	LG 2101 Trisha Sinha Roy	LG 2101	*
209	LG 2103 Arindam Mondal	LG 2103	212,740
210	LG 2104 Rajib Kumar Bhowal	LG 2104	201,069
211	LG 2203 Sujit Das	LG 2203	*
212	LG 2204 Sarat Sundar Banik	LG 2204	*
213	LG 2303 Sumanjit Sikdar	LG 2303	*
214	LG 2403 Sangita Bag	LG 2403	*
215	LG 2404 Samput Mallick	LG 2404	*
216	LG 2504 Soma Chattopadhyay	LG 2504	*
217	LG 601 Sarbani Chakraborty	LG 601	*
218	LG 802 Usha Devi Shaw	LG 802	*
219	MR 1001 Ashis Kumar Roy	MR 1001	*
220	MR 1002 Anil Lakhotia	MR 1002	15,158
221	MR 1003 Anil Lakhotia	MR 1003	10,147
222	MR 1004 Uttam Saha	MR 1004	*
223	MR 1005 Nesar Ahmed & Sohail Aftab	MR 1005	*
224	MR 1101 Pratap Kumar Bhowmik	MR 1101	230,977
225	MR 1102 Kaushal Kumar Singh	MR 1102	248,854
226	MR 1103 Ashish Kumar Shukla	MR 1103	167,286
227	MR 1104 Mudassar Javed	MR 1104	*
228	MR 1105 Rajesh Kumar Poddar	MR 1105	251,151
229	MR 1201 Anindita Das	MR 1201	185,101
230	MR 1202 Mausumi Sanyal	MR 1202	258,117
231	MR 1203 Anil Lakhotia	MR 1203	10,234
232	MR 1204 Arun Mondal	MR 1204	*
233	MR 1205 Vinod Kumar Shaw	MR 1205	239,600
234	MR 1301 Kajal Kumar Ghosh & Shelly Ghosh	MR 1301	220,349
235	MR 1302 Debapratim Dhibar	MR 1302	250,968
236	MR 1303 Sailendra Kumar	MR 1303	*
237	MR 1304 Nikhil Kumar Choudhury	MR 1304	*
238	MR 1401 Ravi Chopra	MR 1401	*
239	MR 1402 Ayon Kumar Mitra	MR 1402	*

240	MR 1403 Arijit Ghosh	MR 1403	*
241	MR 1404 Tuhin Daum	MR 1404	171,033
242	MR 1405 Monalisa Goon Hazra	MR 1405	*
243	MR 1501 Ashish Kumar Jash	MR 1501	225,756
244	MR 1502 Debarjun Mitra	MR 1502	259,698
245	MR 1504 Sujit Karat	MR 1504	*
246	MR 1505 ARINDAM MONDAL	MR 1505	243,710
247	MR 1602 Sujay Bhattacharjee	MR 1602	*
248	MR 1603 Prabir Chowdhury	MR 1603	*
249	MR 1604 SAMIKHAN BANERJEE	MR 1604	*
250	MR 1702 Sovon Roy Chowdhury	MR 1702	*
251	MR 1703 Anil Lakhotia	MR 1703	10,454
252	MR 1704 Arunima Biswas	MR 1704	*
253	MR 1802 Sandip Banerjee	MR 1802	259,764
254	MR 1803 Sukanta Singh Roy	MR 1803	*
255	MR 1804 Gautam Kumar Datta	MR 1804	*
256	MR 1805 Kaushik Kapoor	MR 1805	264,356
257	MR 1902 Tannistha Sengupta	MR 1902	259,360
258	MR 1903 Tapati Pal	MR 1903	*
259	MR 1904 Ashim De Chowdhury	MR 1904	174,125
260	MR 1905 Arun Kumar Sah	MR 1905	*
261	MR 2002 Malay Nath	MR 2002	260,157
262	MR 2003 Biswadeep Mukherjee	MR 2003	*
263	MR 2004 Sreejita Chanda	MR 2004	176,468
264	MR 2102 Mousumi Srivastava	MR 2102	*
265	MR 2104 Apurba Das	MR 2104	177,686
266	MR 2202 Anand Kumar Giri	MR 2202	278,125
267	MR 2204 Ashis Baidya	MR 2204	179,017
268	MR 2302 Abhishek Ghosh	MR 2302	*
269	MR 2304 Shambo Sen	MR 2304	*
270	MR 2501 Chaitali Mandal	MR 2501	251,970
271	MR 2502 Dinesh Bhadra	MR 2502	*
272	MR 503 Benoyendra Narayan	MR 503	*
273	OA 1103 Soumit Dhar	OA 1103	193,261
274	OA 1104 Sudha Kochar	OA 1104	12,792
275	OA 1105 Rajesh Agarwal	OA 1105	*
276	OA 1202 Priyanka Halder	OA 1202	*
277	OA 1203 Bishnu Charan Mahata	OA 1203	154,771
278	OA 1204 Arka Ghosh	OA 1204	175,143
279	OA 1205 Kalyani Debnath	OA 1205	120,611
280	OA 1206 Basabjit Das	OA 1206	*

281	OA 1302 Samit Ghosh	OA 1302	*
282	OA 1303 Swagata Sarkar Ghosh	OA 1303	13,569
283	OA 1304 Souvik Das Dutta	OA 1304	182,722
284	OA 1305 Jit Chatterjee	OA 1305	*
285	OA 1306 Krishna Mazumdar	OA 1306	168,226
286	OA 1402 Debasree Majumder	OA 1402	*
287	OA 1403 Bratasish Saha & Bratajit Saha	OA 1403	161,374
288	OA 1404 Chabi Ghosh	OA 1404	13,704
289	OA 1502 Probir Dhar	OA 1502	*
290	OA 1503 Rudra Prasad Dhara	OA 1503	202,657
291	OA 1504 Mrinmoyee Halder	OA 1504	26,439
292	OA 1505 Saptarshi Sarkar	OA 1505	203,836
293	OA 1602 Sandip Chakraborty	OA 1602	*
294	OA 1603 Prasant Sankar Banerjee	OA 1603	13,174
295	OA 1604 Pinki Garg	OA 1604	198,957
296	OA 1605 Swapan Bera	OA 1605	*
297	OA 1606 Rachita Banerjee	OA 1606	181,947
298	OA 1703 Anima Saha/sujoy Ganguly	OA 1703	194,516
299	OA 1704 Sujay Makar	OA 1704	201,190
300	OA 1705 Debani De	OA 1705	*
301	OA 1803 Maushumi Basu Roy	OA 1803	199,270
302	OA 1804 Dipankar Kundu/archana Kundu	OA 1804	195,765
303	OA 1805 Deb Dutta Roy	OA 1805	234,766
304	OA 1902 Sushant Tewary	OA 1902	*
305	OA 1903 Pratima Sen	OA 1903	198,425
306	OA 1904 Dipta Das	OA 1904	189,475
307	OA 1905 Gargi Talapatra	OA 1905	227,639
308	OA 2003 RAJASRI CHATTOPADHYAY/JYOTI PRKASH INDU	OA 2003	*
309	OA 2004 Sumitra Sadhukhan	OA 2004	189,269
310	OA 2005 Srijita Sarkar	OA 2005	*
311	OA 2006 Saptarshi Choudhury	OA 2006	*
312	OA 2103 Prasanta Mukherjee	OA 2103	205,283
313	OA 2104 Sukomal Kumar Sen	OA 2104	201,910
314	OA 2105 Aniruddha Sarkar	OA 2105	*
315	OA 2203 Tarun Kumar Pan	OA 2203	205,511
316	OA 2204 Saikat Mondal	OA 2204	199,644
317	OA 2303 Sujata Manna Chattopadhyay	OA 2303	*

318	OA 2304 Chandan Kumar Sinha	OA 2304	192,241
319	OA 2403 Sujit Chatterjee	OA 2403	*
320	OA 2404 Gopal Krishna Saha	OA 2404	189,269
321	OA 2503 Keya Chatterjee	OA 2503	*
322	OA 2504 Jaideep Sharma	OA 2504	159,143
323	PRO 1003 Swapan Basu	PRO 1003	*
324	PRO 1005 Sayan Acharya	PRO 1005	74,230
325	PRO 1006 Amit Kumar Vishwakarma	PRO 1006	*
326	PRO 1101 Maitreyee Ganapati	PRO 1101	*
327	PRO 1103 Smriti Saha	PRO 1103	*
328	PRO 1104 Singdha/tanweesha Chakraborty	PRO 1104	45,052
329	PRO 1105 Rajeev Kumar Sinha	PRO 1105	*
330	PRO 1106 Kamalika Roy	PRO 1106	*
331	PRO 202 Biswanath Malik	PRO 202	*
332	PRO 203 Lopamidra Bag	PRO 203	*
333	PRO 204 Biswajit Paul	PRO 204	*
334	PRO 205 Subrata Das	PRO 205	*
335	PRO 2203 Abhisekh Roy	PRO 2203	*
336	PRO 2303 Ajay Kumar Jayswal	PRO 2303	*
337	PRO 2304 Bappaditya Nandy	PRO 2304	*
338	PRO 2403 Prosenjit Ganguly	PRO 2403	*
339	PRO 2404 Aranya Kundu	PRO 2404	*
340	PRO 2405 Arup Laha	PRO 2405	34,140
341	PRO 302 Subrato Chakraborty	PRO 302	*
342	PRO 303 Lili Daptari	PRO 303	*
343	PRO 304 Arnab Kumar Maji	PRO 304	*
344	PRO 305 Amitava Ghosh	PRO 305	71,928
345	PRO 402 Deepak Kumar Sharma	PRO 402	*
346	PRO 403 Saibal Pal	PRO 403	*
347	Pro 404 Snehasish Chandra	Pro 404	*
348	PRO 405 Arnab Ray	PRO 405	*
349	PRO 502 Anamika Raichoudhuri	PRO 502	*
350	PRO 503 Somnath Goswami	PRO 503	*
351	PRO 504 Souvik Chakrabor	PRO 504	40,555
352	PRO 505 Sumita Bera	PRO 505	72,372
353	PRO 602 Sneha Kumari	PRO 602	*
354	PRO 603 Arghya Maitra	PRO 603	*
355	PRO 604 Shubh Ranjan Dasgupta	PRO 604	44,402
356	PRO 605 Sankardas Bhunia	PRO 605	*
357	PRO 702 Jana Chakraborty	PRO 702	*

358	PRO 703 Kumkum Roy	PRO 703	*
359	PRO 704 Aabir Kar	PRO 704	*
360	PRO 705 Anirban Sen Chowdhary	PRO 705	73,572
361	PRO 802 Shrabani Ghosh	PRO 802	*
362	PRO 803 Bhaskar Maitra	PRO 803	*
363	PRO 804 Dhurba Prosad Chatterjee	PRO 804	46,084
364	PRO 805 Abhishek Singh Roy	PRO 805	73,842
365	PRO 806 Sukdeb Dutta	PRO 806	*
366	PRO 902 Srabati Sarkar	PRO 902	*
367	PRO 903 Uma Sinha	PRO 903	*
368	PRO 904 Shrisendu Datta	PRO 904	*
369	RI 1203 Swarnalekha Bhandyopadhyay	RI 1203	*
370	RI 1705 Dinen Banerjee	RI 1705	21,350
371	RI 1706 Rahul Bhoj	RI 1706	85,779
372	Ri 1801 Ramesh Chandra Jaiswal	Ri 1801	189
373	RI 1805 Arunabha Ray	RI 1805	*
374	RI 1806 Alope Adhikary	RI 1806	*
375	RI 1902 Soumya Gangopadhyay	RI 1902	*
376	RI 1905 Goha Saha	RI 1905	88,433
377	RI 2002 Sankar Kumar Ray	RI 2002	*
378	RI 201 Deepak Nagwanshi	RI 201	*
379	RI 202 Tarun Kanti Sahoo	RI 202	*
380	RI 2105 Sudip Nag	RI 2105	38,050
381	RI 2202 Ashok Kumar Das	RI 2202	*
382	RI 2205 Debasish Biswas	RI 2205	90,024
383	Ri 2305 Sankarshan Goswami	Ri 2305	82,371
384	RI 2404 Sujay Ganguly	RI 2404	*
385	RI 2405 Bhaswati Bhattacharya	RI 2405	92,559
386	RI 2505 Joydeep Singh Roy	RI 2505	*
387	RI 302 Arindam Dutta	RI 302	*
388	RI 305 Prosenjit Manna	RI 305	36,857
389	RI 401 Sharmistha Chowdury	RI 401	67,712
390	RI 405 Anjan Das Gupta	RI 405	*
391	RI 406 Debyendu Chakraborty	RI 406	*
392	RI 502 Prabir Kumar Das	RI 502	*
393	RI 505 Kailash Pati Mondal	RI 505	*
394	RI 506 Saikat Dey	RI 506	82,615
395	RI 601 Sanjoy Roychowdhury	RI 601	*
396	RI 602 KALAKRITI HOUSING PVT LTD	RI 602	70,247
397	RI 605 Mousumi Saha	RI 605	*
398	RI 606 Alok Choudhury	RI 606	*
399	RI 701 Debajit Datta	RI 701	81,453

400	RI 702 Uma De	RI 702	*
401	RI 703 KALAKRITI HOUSING PRIVATE LIMITED	RI 703	*
402	RI 705 Arati Mukherjee	RI 705	*
403	RI 802 Alope Maity	RI 802	88,862
404	ST 1001 Saraswati Roy	ST 1001	21,686
405	ST 1002 PARSVANATH DEVELOPERS & CREATORS	ST 1002	*
406	ST 1003 Raj Kumar Agarwal	ST 1003	18,849
407	St 1101 Bani Biswas Basak	St 1101	89,312
408	ST 1102 Govind Ram Kharakia (HUF)	ST 1102	22,420
409	ST 1103 Shyam Lal Gupta	ST 1103	78,280
410	ST 1201 PARSVANATH DEVELOPERS & CREATORS	ST 1201	1
411	ST 1203 Rahul Kumar Gupta	ST 1203	83,788
412	ST 1301 Jagannath Paul	ST 1301	*
413	ST 1302 Pradip Ghosh	ST 1302	95,472
414	ST 1401 Bijay Kumar Garodia	ST 1401	44,856
415	ST 1402 Biswanath Mitra	ST 1402	2,220
416	ST 1403 Gourav Gupta	ST 1403	81,481
417	ST 1501 Gautam Chakraborty	ST 1501	88,926
418	ST 1502 Kamal Singhanian	ST 1502	45,208
419	ST 1503 Swapan Roy	ST 1503	83,766
420	ST 1601 PARSVANATH DEVELOPERS & CREATORS	ST 1601	*
421	ST 1603 Kamaljit Kaur Sekhon	ST 1603	378,528
422	ST 1701 Bimal Kumar Garodia	ST 1701	45,412
423	ST 1702 Bimal Kumar Garodia	ST 1702	44,976
424	ST 1801 Bimal Kumar Garodia	ST 1801	45,488
425	ST 1802 Bimal Kumar Garodia	ST 1802	44,861
426	ST 1901 Bimal Kumar Garodia	ST 1901	45,373
427	ST 1902 Utpal Kumar Utthasani	ST 1902	26,366
428	ST 1903 Aparna Goswami	ST 1903	49,695
429	ST 2001 Diksha Bhatia	ST 2001	93,241
430	ST 2002 Abhijit Chakraborty	ST 2002	98,382
431	ST 2101 Sagarmay Saha	ST 2101	94,202
432	ST 2102 Geeta Enterprise (Rahul Kumar)	ST 2102	*
433	ST 2202 Lalit Mohan Dutta	ST 2202	67,552
434	ST 2301 Arun Kumar Jaiswal	ST 2301	*
435	ST 2302 Pratap Bose	ST 2302	96,880

436	ST 602 Parijat Chatoopadhyay (Dipti Sarkar)	ST 602	*
437	ST 902 Bela Somani	ST 902	21,142
438	IS 1901 Purnendu Sekhar Mahajan	IS 1901	*
439	MR 803 Anil Lakhota	MR 803	*
	Grand Total		2,50,94,164/-

*:-No amount is indicated in the DGAP's report dated 31.12.2020 (Annexure-41).

