



BEFORE THE COMPETITION COMMISSION OF INDIA

(AUTHORITY UNDER SECTION 171 OF THE CENTRAL GOODS & SERVICES TAX ACT, 2017)

I.O. No.	13/2023
Date of Institution	28.02.2023
Date of Order	01.12.2023

In the matter of:

1. Syed Ali Hussaini, Plot No. 4, SCHB Colony, Akbar Road, Secunderabad, Telangana – 500009.
2. Vepachedu Bhargav, Flat No. 404, Vasavi GP Trends, Nanakramguda, Hyderabad, Telangana – 500032.
3. Director General of Anti-Profitteering, Central Board of Indirect Taxes & Customs, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi-110001.

Applicants

Versus

M/s Vasavi and GP Infra LLP, 1st Floor Anilath Maja Housing Society, 8-2-120/86/9/A/1,12, 2 and 13, North End, Opp. Park Hyatt, Road No. 2, Banjara Hills, Telangana, 500034.

Respondent

Quorum:-

1. Smt. Ravneet Kaur, Chairperson.
2. Sh. Anil Agrawal, Member.
3. Ms. Sweta Kakkad, Member.
4. Sh. Deepak Anurag, Member.

Present :-

1. None for the Applicant No. 1, 2 & 3.
2. None for the Respondent.

ORDER

1. The present Report dated 24.02.2023 has been received from the Director General of Anti-Profiteering (DGAP) after detailed re-investigation under Rule 129 (6) of the Central Goods & Service Tax (CGST) Rules, 2017. The brief facts of the present case are that the Applicant No. 1 & 2 had filed an application under Rule 128 of the CGST Rules, 2017 alleging profiteering by the Respondent in respect of purchase of Flat No. 510 in the project "Vasavi GP Trends", situated at Nanakramguda, ORR Service Road, Gachibowli, Hyderabad & Flat no. 404, Vasavi GP Trends, Nanakramguda, Hyderabad, Telangana-500032 respectively. The Standing Committee on Anti-profiteering in its meeting held on 30.05.2022 & 12.01.2023 decided to forward the above complaints to the DGAP for further investigation under Rule 128 of the CGST Rules, 2017.

2. On receipt of the above reference from the Standing Committee, the DGAP issued notice dated 06.06.2022 calling upon the Respondent to reply as to whether he admitted that the benefit of input tax credit (ITC) had not been passed on to his customers 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 furnish all supporting documents. In response to the notice, the Respondent submitted the documents/information vide various letters and e-mails and on the basis of the submissions of the Respondent, the DGAP has submitted the following findings:-

- a. The period of investigation is from 01.07.2017 to 31.05.2022.
- b. As per the information submitted by the Respondent prior to 01.07.2017, i.e., before introduction of the GST, the Respondent was eligible to avail credit of Service Tax paid on the input services (CENVAT credit of Central Excise Duty was not available) in respect of the units of the project "Vasavi GP Trends" sold by him. The Respondent was not eligible to avail ITC of VAT paid on the inputs, as he was availing composition scheme. Further, in post-GST period, the Respondent was eligible to avail ITC of GST paid on all the inputs and input services. From the data submitted by the Respondent for the period from April, 2016 to May, 2022, the details of the input tax credit/VAT availed by him, his turnovers from the project "Vasavi GP Trends", the ratios of input tax credits to turnovers, during the pre-GST (April, 2016 to June, 2017) and post-GST (July, 2017 to May, 2022) periods, has been furnished by the DGAP in Table-A below:-

Table-A**(Amount in Rs.)**

Sr. No	Particulars	Total (Pre-GST) April, 2016 to June, 2017	Taxable Turnover (July, 2017 to May, 2022)
1	CENVAT of Service Tax Paid on Input Services used for flats (A)	19,53,398	
2	Input Tax Credit of VAT Paid on Purchase of Inputs (B)	-	
3	Input Tax Credit of GST Availed (C)		21,30,27,134
4	Total CENVAT/Input Tax Credit Available (D)= (A+B) or C	19,53,398	21,30,27,134
5	Turnover for Flats as per Home Buyers List (E)	5,74,64,586	1,83,93,07,073
6	Total Saleable Area (in SQF) (F)	6,32,000	6,32,000
7	Total Sold Area (in SQF) relevant to turnover (G)	1,09,524	4,27,828
8	Relevant ITC [(H)= (D)*(G)/(F)]	3,38,519	14,42,07,235
Ratio of Input Tax Credit to turnover [(I)=(H)/(E)*100]		0.59%	7.84%

- c. Thus, as per the above Table, it was apparent 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 0.59% and during the post-GST period (July, 2017 to May, 2022), it was 7.84% in respect of Project "Vasavi GP Trends". This clearly confirmed that in post-GST period, the Respondent had been benefited from additional ITC to the tune of 7.25% [7.84% (-) 0.59%] of the turnover.
- d. As per the homebuyers list submitted by the Respondent it was observed that 159 number of home buyers whose turnover was Rs. 1,54,79,07,151/- had purchased the flats from the Respondent in post-GST period. The Respondent submitted Agreements of Sale/Sale Deeds in respect of 137 out of 159 homebuyers who had booked the flats in post-GST period and contended that it was mentioned in the additional terms and conditions at point no. 8 that: "*Mutually agreed amount as per the Agreement of Sale is arrived after considering benefit of ITC of GST*". In order to examine this aspect, all the said 137 out of 159 Agreements of Sale/Sale Deeds were required to be scrutinized. On scrutiny of these Agreements of sale for flats in respect of 137 numbers of home buyers (which were submitted by the Respondent), it was found that in the said documents it was mentioned that "*Mutually agreed amount as per the Agreement of Sale is arrived after considering benefit of ITC of GST*". On further scrutiny of the 137 post-GST buyer Agreements of Sale/Sale Deeds it was found that the signature of the Purchasers were not appearing in any of 137 post-

GST buyers. Further, the Respondent had not provided e-mail ids or phone numbers, therefore the claim of the Respondent in respect of 137 post-GST homebuyers could not be verified and hence, the claim of the Respondent was not considered. However out of the above said 137 buyers, the Respondent vide his Emails dated 15.12.2022 and 18.02.2022 submitted undertaking of homebuyers addressed to 'whomsoever it may concern' in respect of 4 post-GST home buyers stating that the price has been fixed after considering the Input Tax Credit on Inputs/Input services/Capital goods services. In the said undertakings the Phone numbers and Email ids of the said 4 post-GST home buyer were also provided. Accordingly, Emails were sent on 21.02.2022 to the said 4 post-GST home buyers to confirm the claim of the Respondent as per the amount mentioned in Agreements of Sale. Out of above 4 homebuyers 2 homebuyers replied affirmatively vide e-mails dated 21.02.2023, therefore, they were excluded from the calculation of profiteering. 2 homebuyers out of said 4 homebuyers have not replied so far therefore they were also not considered. Further, the Respondent did not provide any document in respect of 22 post-GST homebuyers in support of his claim hence they were also not considered. Thus, in respect of 157 post-GST homebuyers out of 159 post-GST homebuyers the benefit of passing of ITC was not considered.

- e. Accordingly, on the basis of the figures contained in Table- 'A' above, the comparative figures of the ratios of ITCs availed/available to the

turnovers in the pre-GST and post-GST periods as well as the turnovers, the recalibrated base price and the excess realization (profiteering) during the post-GST period, has been furnished by the DGAP in Table-B below:-

Table-B

Sr. No.	Particulars		
1	Period	A	July, 2017 to May, 2022
2	Output GST rate (%)	B	12
3	Ratio of CENVAT Credit/ Input Tax Credit to Total Turnover as per table - 'B' above (%)	C	0.59%/7.84%
4	Increase in Input Tax Credit availed post-GST (%)	D= 7.84% less 0.59%	7.25%
5	<u>Analysis of Increase in Input Tax Credit:</u>		
6	Base Price raised during July, 2017 to May, 2022 (Rs.)	E	1,83,93,07,073
7	Less:- Base price raised during July, 2017 to May, 2022 for 2 Post GST Buyers	F	1,50,97,063
8	Final base Price raised during July, 2017 to May, 2022 (Rs.)	G=E-F	1,82,42,10,010
9	GST raised over Base Price (Rs.)	H= G*B	21,89,05,201
10	Total Demand raised	I=G+H	2,04,31,15,211
11	Recalibrated Base Price	J= G*(1-D) or 92.75% of G	1,69,19,54,784
12	GST @12%	K = J* B	20,30,34,574
13	Commensurate demand price	L = J+K	1,89,49,89,358
14	Excess Collection of Demand or Profiteering Amount	M= I-L	14,81,25,853

- f. As per the above Table-B, on the basis of the aforesaid CENVAT/input tax credit availability pre-GST and post-GST and the details of the amount collected by the Respondent from the buyers in respect of the flats sold by the Respondent during the period 01.07.2017 to 31.05.2022, the benefit of ITC that needed to be passed on by the Respondent to the buyers of flats came to Rs. 14,81,25,853/- which included 12% GST on the base amount of Rs. 13,22,55,226/-.
- g. The DGAP has concluded that the Respondent has profiteered by an amount of Rs. 14,81,25,853/- inclusive of GST, after implementation of GST. The profiteered amount is 7.25% of the turnover. The Respondent has also claimed that he has passed on the benefit of ITC amounting to Rs. 1,38,19,503/- to the home buyers. On verification with pre-GST buyers (55 e-mails provided by the Respondent), 9 have confirmed that benefit of GST/ITC has been received, 19 denied that they had received any benefit of ITC, 27 remaining homebuyers have not replied so far. Out of 159 post-GST homebuyers wherein the Respondent has claimed to have passed on benefit of ITC. On scrutiny of the 137 post-GST buyers who's Agreements were provided by the Respondent, the said agreement of Sale/Sale Deed consists of the document named as "additional terms and conditions as per Cost sheet/Application/Agreement of Sale" on which the signatures of the Purchaser were not appearing in any of 137 post-GST buyers. Further, from the above it has also been observed that the Respondent was yet to pass on an additional amount of Rs **14,60,21,223/-** which includes

both the profiteered amount @7.25% of the base price and GST on the said profiteered amount from the 211 Homebuyers. These 211 recipients are identifiable as per the documents provided by the Respondent, giving the names along with unit allotted to such recipients.

3. The above report of the DGAP dated 24.02.2023 was considered by the Commission and it was decided to allow the Respondent and the Applicants to file their consolidated written submissions in respect of the above report of the DGAP. Notice dated 21.07.2023 was also issued to Respondent directing him to explain why the above Report furnished by the DGAP should not be accepted and his liability for violation of the provisions of Section 171 of the CGST Act, 2017 should not be fixed.
4. The Respondent has filed submissions dated 21.09.2023 vide which he has inter-alia stated that:-
 - a. The profiteered amount of Rs. 14,81,25,853/- included GST of Rs. 1,58,70,627/- (Rs. 21,89,05,201- RS. 20,30,34,574) which could not be considered as profiteered amount. Hence, the finding that the Respondent has profiteered on the GST portion is only an assumption by the DGAP and without any basis.
 - b. The Respondent had constructed total 313 units for the project "Vasavi GP Trends, out of which 55 units were booked during pre GST period. He has provided the e-mail id of all 55 homebuyers and the DGAP communicated with all these customers to confirm the receipt of the ITC benefit. Out of the said 55 homebuyers, 28 homebuyers

responded. Out of which 9 homebuyers confirmed that the benefit of ITC has been received by them and 19 said to have denied it. The remaining 27 homebuyers have not responded. Hence, the contention of the Respondent that the ITC benefit has been passed to 46 homebuyers (19+27) has been rejected by the DGAP, which was erroneous and flawed on the part of DGAP. In case of the buyers who have received ITC benefit, there is no material benefit for them to respond to the query of the DGAP. Thus, since all the 27 buyers have received the benefit, they have not responded. Therefore, benefit of Rs. 71,87,554/- (updated amount Rs.95,56,818/- part of total benefit Rs. 1,68,45,817/- to Pre-GST Customers) passed on to these flat buyers has to be deducted from the alleged profiteered amount arrived at by the DGAP.

- c. During the post GST period, M/s Natco Pharma Ltd. has purchased 41 apartments. The price of the apartments was fixed after several rounds of discussions with them with the understanding that the GST ITC benefit would be passed on to them, which, in fact has been passed on. The total value of the apartments purchased by M/s Natco Phama Ltd. was Rs. 6722.72 lakhs and the alleged ITC benefit to be passed on to them, amounting to Rs.521.93 lakhs, as worked out by the DGAP was unsustainable and the same has to be excluded from the computation.
- d. The average selling price of the apartment in pre-GST period was Rs. 3,930/- per sq. ft..and Rs. 4,348/- per sq. ft., during the post

GST period, excluding the apartments sold to M/s. Natco Pharma Ltd., the difference was only Rs. 418/- per sq. ft. which was due to price increase of construction materials like steel, Cement, Sand, Bricks, etc., and labour cost.

- e. Even assuming without admitting, that the provisions of section 171 would apply to post GST customers also, then, the apartments sold to the customers at a price lesser than the pre GST period average selling price of Rs. 3,930/- minus ITC benefit to be passed on of Rs.307/- equal to Rs.3,623/-, has to be excluded from the computation of the profiteered amount, as the question of extension of the ITC benefit to such customers did not arise, when the selling price itself was less than the pre GST period average selling price.
- f. Hence, the alleged ITC benefit of Rs. 1,86,00,671/- pertaining to such customers is unsustainable and the same has to be excluded from the computation.
- g. The Respondent has passed on the ITC benefit to all the post GST customers, where the sale price was more than the average sale price of the pre GST era to the extent of Rs. 3,74,95,217/. On the above basis the alleged profiteering amount was reworked as NIL by the Respondent and the details of the same have been furnished in below Table:-

Amount worked out by DGAP		
Basic Value		13,22,55,226
GST		1,58,70,627
Total		14,81,25,853

Adopting correct ITC alleged profiteering amount		13,13,43,122
Less: Exclusion from Computation		
a) Natco Pharma Ltd	4,77,11,460	
b) Post GST Buyers where the rate is less than Rs.3,623/- per Sq. ft.	1,86,00,671	
c) Other Post GST Buyers to whom GST Benefit has been passed on	3,74,95,217	
d) Pre-GST Buyers to whom ITC benefit Passed on	1,68,45,817	12,06,53,164
Balance		1,06,89,957
Less: Exclusion on GST Input Services & Escalation In Construction Cost being increase in material prices and labour rates.		1,06,89,957
Profiteered Amount		NIL

h. Accordingly the GST ITC of Rs. 21,15,41,816/- in the post GST period includes Rs. 5,22,17,411/- being input credit on services availed during the post-GST period. Therefore the additional benefit to the Respondent after introduction of GST is only the input credit on materials, which is Rs. 15,93,24,405/-. This only has to be considered for the computations and passed on to the customers, which was not considered by the DGAP. This factor also has to be considered and the ITC to be passed on has to be recomputed.

5. Clarifications on the above submissions dated 21.09.2023 of the Respondent were sought from the DGAP under Rule 133(2A) of the CGST Rules, 2017. The DGAP vide letter dated 07.11.2023 has filed clarifications vide which it has been stated that:-

- a. GST on profiteered amount collected from the buyers has been added to profiteered amount because the buyers ought not to have paid the GST amount, had they been passed on the commensurate benefit of additional ITC by the Respondent. Since the Respondent has collected the benefit of additional ITC, which he was not required to, along with GST on it, he is liable to pass on the additional ITC along with GST to the buyers.
- b. The ITC benefit claimed to have been passed on to 55 home buyers has already been verified and the replies of the home buyers have accordingly been considered and the same has been explained in the DGAP's Report dated 24.02.2023. Out of the 55 homebuyers only 9 have supported the Respondent's claim of having received the ITC benefit and 19 have denied the receipt of the benefit. Since the investigation had to be completed in a time bound manner DGAP took a stand on the maximum affirmative responses of the homebuyers. The contention of the Respondent to have passed on the ITC benefit in respect of 27 homebuyers who have not responded to the letter of DGAP appears irrelevant considering the interest of public.
- c. There is no such provision in Anti-profiteering Rules that if the complainant withdraws the complaint, the investigation will be closed. However, the excess benefit claimed to have been passed on to one homebuyer could not be offset against the additional benefit required to be passed onto other homebuyers, who did not

receive the commensurate benefit, as each recipient is entitled to get the commensurate benefit.

- d. The profiteered amount has been calculated on the basis of methodology accepted by the erstwhile NAA. Therefore, the contention of the Respondent could not be accepted, as the DGAP has only submitted its investigation report to the Commission, which is an adjudicating Authority that can adjudicate the matter according to its merits. As far as the details of home buyers submitted vide submission dated 21.09.2023 by Respondent are concerned, it could not be taken of cognizance at this stage. Since the DGAP has already submitted his investigation report to the Commission further submissions at later stage could not be included until the Commission orders to investigate the veracity of the documents.
- e. On scrutiny of the sale deed/Agreement to Sale or any other documents, provided by the Respondent during the period of investigation, it could not be ascertained, at which rate the flat has been sold to the customer. Therefore, the contention of the Respondent that he has sold the flats to his customers at the rate of Rs. 3,930/- sq. ft. and Rs. 3,623/- sq. ft. to pre-GST and post-GST customers respectively could not be scrutinized. Further, Annexure II (list of the Pre-GST buyers with average rate Rs. 3,930/- workings and GST benefit passed on to them details and ledgers), Annexure-III (list of the post-GST buyers where the price is less than pre-GST period average rate Rs. 3930/- minus Rs. 307/- GST benefit to be

passed equal to Rs. 3,623/- & ledgers) and Annexure-IV (list of the post-GST buyers where the price is more than Rs. 3,623/- GST ITC benefit passed on to them details & ledgers) provided by the Respondent, claiming that he has sold the flats to the customers at the above mentioned rates and passed on the benefit to these customers itself, could not be established from these three Annexures. The same could also not be considered as the investigation report has already been submitted to the Commission under Rule 129 of CGST Rules, 2017.

- f. The claim of passing of ITC to NATCO Pharma Limited by the Respondent is incorrect as per Annexure-VII furnished by the Respondent. Rs. 521.93 Lakh has never been passed on to NATCO as the same has not been shown in the documents submitted earlier by the Respondent i.e. Home Buyers List as well as the documents (Annexure VII) submitted now. Further, the Respondent has asked to exclude credit of Rs. 1,06,89,957/- taken on GST Input services & escalation in construction cost which could not be accepted as seen from the records.
- g. The Respondent's claim that the cost has escalated over a period of seven years during which the project was being executed and an exclusion of Rs. 1,06,89,957/- needed to be made in the profiteered amount due to the same could not be considered. The Agreements being executed by the Respondent with his customers were not supposed to cover the cost of the flats as well as his margin of profit

and inflation in material costs, labour costs etc. In that case, he was needed to put a clause in the agreement for revision of the sale price, as and when there should be an escalation in costs, so it was not the subject matter of profiteering but lack is on his part in drafting the agreement. Therefore, this contention of the Respondent is not correct.

6. After carefully considering the Report/Clarifications furnished by the DGAP, the submissions made by the Respondent and the Applicants and the other material placed on record, the Commission observes that:-

- a. The Respondent has contended that he has passed on benefit of additional ITC to 55 home-buyers who have purchased flats in pre-GST period. The DGAP had contacted all these home-buyers to confirm the receipt of benefit of additional ITC. Out of these 55 buyers, only 9 have confirmed the receipt of benefit, 19 buyers have denied the receipt of benefit and 27 buyers did not respond. Hence, the benefit of ITC claimed to have been passed on to 46 (27+19) buyers has been rejected by the DGAP. In this regard, the Commission observes that the DGAP should have ascertained as to why 27 homebuyers have not responded.
- b. The Respondent has also contended that he has passed on benefit of additional ITC amounting to Rs. 521.93 Lakhs in respect of the 41 apartments/flats purchased by M/s Natco Pharma Ltd. In this regard, the DGAP has submitted that during the course of investigation, the Respondent has not submitted any documents regarding passing on

the benefit of ITC to the 41 flat buyers and thus the claim of the Respondent cannot be verified.

With respect to the above contentions of the Respondent, the Commission is of the view that the claim of the Respondent regarding passing on the benefit of additional ITC to his customers/home-buyers needs to be verified. The Respondent is directed to provide all the documentary evidence i.e. "Names of the home-buyers, their E-mail ids/Mobile Nos./Addresses, Amount of ITC benefit passed on to each home-buyer, Copies of Tax invoice, Credit Notes and Cheques issued to each home-buyer, Copies of Bank Statements indicating the amount of ITC benefit passed on to the home-buyers and Acknowledgement Receipts from all the home-buyers stating that they have received the additional benefit of ITC" duly certified by the Authorized person of the Respondent to the DGAP to prove his above claim. The claim of the Respondent regarding passing on the benefit of ITC to the customers/home-buyers shall be verified by the DGAP by contacting the customers/home buyers and seeking their replies regarding receipt of benefit of ITC.

- c. The Respondent has further contended that the average selling price of the flat/apartment in pre-GST period was Rs. 3,930/- per sq. ft. and Rs. 4,348/- per sq. ft. during the post GST period, excluding the apartments sold to M/s Natco Pharma Ltd. The difference is only Rs. 418/- per sq. ft. Even assuming that the provisions of Section 171 would apply to post GST customers,

then, the apartments sold to the customers at a price lesser than the pre GST period average selling price, have to be excluded from the computation of the profiteered amount, as the question of extension of the ITC benefit to such customers does not arise, when the selling price itself is less than the pre GST period average selling price. Hence, the alleged benefit pertaining to such customers is unsustainable and the same has to be excluded from the computation.

With respect to the above contention of the Respondent the DGAP has submitted that on scrutiny of the sale deeds/Agreements to Sale or any other documents, provided by the Respondent during the period of investigation, it could not be ascertained at which rate the flat has been sold to the customer. Therefore, the contention of the Respondent that he has sold the flats to his post-GST customers at a price lesser than the pre GST period average selling price could not be scrutinized. Further, Annexure II (list of the Pre-GST buyers with average rate Rs. 3,930/- and GST benefit passed on to them), Annexure-III (list of the post-GST buyers where the price is less than pre-GST period average rate) and Annexure-IV (list of the post-GST buyers where the price is more than ITC benefit passed on to them) provided by the Respondent, claiming that he has sold the flats to the customers at the above mentioned rates and passed on the benefit to these customers itself, could not be established from these three Annexures. However, the same could not be considered

as the investigation report had already been submitted to the Commission under Rule 129 of CGST Rules, 2017.

- d. With respect to the above contention of the Respondent, the Commission is of the view that on the basis of the documents submitted by the Respondent, the DGAP has not tried to investigate whether the Respondent had sold the flats to the post-GST home-buyers at the rates lower than the rates charged from the pre-GST home-buyers. Further, during the course of investigation, the Respondent has not provided the details to the DGAP. The DGAP has already submitted his investigation report to the Commission. The DGAP has also submitted that further submissions at later stage could not be included until the Commission orders to investigate the veracity of the documents
 - e. Hence, the Commission directs the Respondent to supply all the documentary evidence/information to the DGAP to substantiate his claim that he has sold the flats to the post-GST buyers at the rates lower than the rates charged from the pre-GST buyers. The Commission directs the DGAP to re-examine the sale-deeds/sale agreements and to consider the same and submit the report after thorough reinvestigation.
7. In view of the issues discussed in Para 6 above, the Commission under Rule 133(4) of the CGST Rules, 2017 directs the DGAP to further investigate the claim of the Respondent regarding passing on the benefit of ITC and charging lower rates from the post-GST buyers than the pre-GST

buyers and recalculate the profiteered amount, if required. The Respondent is also directed to extend all necessary assistance to the DGAP and furnish him with necessary documents or information as required during the course of the investigation.

8. A copy of this order be supplied to all the parties free of cost and file of the case be consigned after completion.

Sd/-
(Deepak Anurag)
Member

Sd/-
(Sweta Kakkad)
Member

Sd/-
(Anil Agrawal)
Member

Sd/-
(Ravneet Kaur)
Chairperson

Certified Copy


(Anupama Anand)
(Secretary)

F. No. M/AP/22/Vasavi/2023-Sectt
Copy to:

1242-1246

Dated:- 01.12.2023

1. M/s Vasavi and GP Infra LLP, 1st Floor Anilath Maja Housing Society, 8-2-120/86/9/A/1,12, 2 and 13, North End, Opp. Park Hyatt, Road No. 2, Banjara Hills, Telangana, 500034.
2. Sh. Syed Ali Hussaini, Plot No. 4, SCHB Colony, Akbar Road, Secunderabad, Telangana – 500009.
3. Sh. Vepachedu Bhargav, Flat No. 404, Vasavi GP Trends, Nanakramguda, Hyderabad, Telangana – 500032
4. Directorate General of Anti-Profiteering, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, New Delhi-110001.
5. Guard File.