GSTAT

Division Bench Court No. Court I

NAPA/238/PB/2025

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

Versus

M/S. SJP HOTELS & RESORTS PVT. LTD. **.....Respondent**

Counsel for Appellant **Counsel for Respondent**

Hon'ble Justice (Retd.) Dr. Sanjaya Kumar Mishra, President
Hon'ble Sh. Anil Kumar Gupta, Member (Technical)

Form GST APL-04A

[See rules 113(1) & 115]

Summary of the order and demand after issue of order by the GST Appellate Tribunal

whether remand order : No

Order reference no. : ZA070010526000119H **Date of order :** 26/05/2026

1.	GSTIN/Temporary ID/UIN -	
2.	Appeal Case Reference no. - NAPA/238/PB/2025	Date - 31/08/2021
3.	Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544	
4.	Name of the respondant - 1. M/s. SJP Hotels & Resorts Pvt. Ltd.	
5.	Order appealed against -	
	(5.1) Order Type -	

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	(5.2) Ref Number -	Date -
6.	Personal Hearing - 26/05/2026 30/04/2026 02/04/2026	
7.	Status of Order under Appeal -	
8.	Order in brief - The present proceedings, being not maintainable, are hereby dropped.	
	Summary of Order	
9.	Type of order: Closure Report	

Place: DELHI PB)

Date: 26.05.2026

ORDER

GOODS & SERVICES TAX APPELLATE TRIBUNAL (GSTAT)
PRINCIPAL BENCH, NEW DELHI
ANTI-PROFITEERING DIVISION

Case No. NAPA/238/PB/2025

- **Per, Shri Anil Kumar Gupta, Member (Technical),**

BRIEF FACTS OF THE CASE

1. The present proceedings arise from a letter dated 18.02.2026 addressed to this Tribunal by the Director General of Anti-Profiteering (hereinafter referred to as **'the DGAP'**), forwarding the Minutes of the 65th Meeting of the Standing Committee on Anti-Profiteering held on 19.11.2025. The Standing Committee had recommended a fresh investigation against M/s.

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SJP Hotels & Resorts Pvt. Ltd. (hereinafter referred to as **'the Respondent'**), based on a complaint filed by Shri Navnit Kumar (hereinafter referred to as **'the Complainant'**), a homebuyer in the Respondent's project "**Migsun Wynn**".

2. The DGAP, vide the said letter dated 18.02.2026, sought appropriate directions from this Tribunal as to whether a fresh investigation was required to be initiated based on the said complaint.

3. Upon scrutiny of the records, it was noticed by the DGAP that two earlier complaints against the Respondent for the same project "Migsun Wynn" had already been investigated by the DGAP. A detailed investigation report dated 28.01.2021 was submitted to the erstwhile National Anti-Profiteering Authority (NAA), wherein the DGAP held that the Respondent had benefited from an additional Input Tax Credit post-GST and had profiteered an amount of Rs. 6,87,58,685/- (Rupees Six Crore Eighty-Seven Lakh Fifty-Eight Thousand Six Hundred and Eighty-Five only), inclusive of GST, for the period from 01.07.2017 to 31.12.2019.

4. The NAA, after considering the DGAP report and the Respondent's submissions, passed a final order dated 26.07.2022, holding that the Respondent had contravened the provisions of Section 171 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as **'the CGST Act, 2017'**). The Respondent preferred a writ petition before the Hon'ble

Delhi High Court challenging the said order, which was dismissed, thereby attaining finality.

5. In view of the above, this Tribunal, during the course of the hearing dated 02.04.2026, issued a notice to the Respondent as well as the Complainant on the question of maintainability of the present proceedings.

6. Thereafter, the matter was again taken up for hearing on 30.04.2026. On the said date, none appeared for the Respondent, nor did the Complainant appeared. However, the Learned Additional Assistant Director for the DGAP placed on record an email dated 25.04.2026 from the Complainant, Shri Navnit Kumar, requesting unconditional withdrawal of his complaint on the ground that he had since received possession of his flat.

7. Further, the Respondent had filed a written reply dated 30.04.2026, and submitted the following:

(i) That all disputes raised by the Complainant in his application before this Tribunal had already been settled vide a Settlement Deed dated 03.01.2025 executed between the Respondent and the Complainant. The Settlement Deed stated that it constituted a full and final settlement between the parties regarding all disputes and claims of whatsoever nature, including the benefits of GST and the benefit of GST Input Tax Credit under anti-profiteering incorporated under Section 171 of the CGST Act, 2017, as well as all claims, rights,

interests, issues, and grievances raised by the Complainant before the Hon'ble NCDRC regarding his unit/flat.

(ii) That the Complainant had voluntarily withdrawn his complaint vide email dated 24.04.2026 through his counsel.

(iii) That the Complainant had already obtained possession of his allotted flat, and all financial transactions, including any anti-profiteering amount, had been settled with him. Consequently, the complaint had become infructuous.

8. Further, the DGAP, vide its letter dated 18.02.2026 and subsequent oral submissions during the course of the hearing, submitted that the matter had already attained finality in the earlier round of litigation and sought guidance from this Tribunal on the maintainability of a fresh investigation.

9. Thereafter, the matter was finally heard today, Shri Pawan Kumar, Head of Finance and Accounts of the Respondent, appeared in virtual mode and submitted that a full and final settlement had been made with the Complainant, Shri Navnit Kumar.

FINDINGS OF THE TRIBUNAL

10. Upon careful examination of the facts and records of the matter, this Tribunal proceeds to determine the core issue framed as to whether a fresh investigation is required to be initiated on the complaint of Shri Navnit Kumar, when the subject matter of profiteering against the Respondent for

the same project and same period has already been finally adjudicated upon.

11. It is an undisputed fact that the DGAP had already conducted a detailed investigation against the Respondent for the project "Migsun Wynn" based on complaints filed by other homebuyers. The DGAP, vide its report dated 28.01.2021, quantified the profiteered amount at Rs. 6,87,58,685/- (Rupees Six Crore Eighty-Seven Lakh Fifty-Eight Thousand Six Hundred and Eighty-Five only), inclusive of GST. Further, this amount is inclusive of the profiteered amount attributable to the present Complainant, Shri Navnit Kumar, quantified at Rs. 36,488/-.

12. The erstwhile NAA, after due consideration, confirmed the DGAP's findings and passed a final order dated 26.07.2022 holding the Respondent is liable for profiteering. The Respondent challenged the said order before the Hon'ble Delhi High Court by way of a writ petition. The Hon'ble High Court was pleased to dismiss the said writ petition, thereby upholding the findings of the NAA. Consequently, the issue of profiteering by the Respondent for the said project for the period covered by the investigation from 01.07.2017 to 31.12.2019 has attained finality both in terms of facts and law.

13. In this regard, the principles of *res judicata* are well established. Once a matter has been fully and finally adjudicated upon by a competent authority and affirmed by a superior court, the same cannot be reopened based on a

fresh complaint raising the same cause of action against the same Respondent for the same project and same period. To permit such a course would be contrary to the settled canons of jurisprudence and would lead to multiple parallel proceedings on the same subject matter, resulting in legal uncertainty and abuse of process.

14. Moreover, the Respondent has placed on record an email dated 24.04.2026 from the Complainant, Shri Navnit Kumar, requesting unconditional withdrawal of his complaint on the ground that he has received possession of his flat. A Settlement Deed dated 03.01.2025 has also been annexed, purporting to settle all disputes between the parties.

ORDER

15. In view of the above, it is held that the matter of profiteering against the Respondent, M/s. SJP Hotels & Resorts Pvt. Ltd., for the project "Migsun Wynn" for the period up to 31.12.2019, has already been investigated, adjudicated by the NAA vide final order dated 26.07.2022, and affirmed by the Hon'ble Delhi High Court. The said matter has accordingly attained finality.

16. Consequently, no fresh investigation is required to be taken up based on the complaint of Shri Navnit Kumar, which has since been unconditionally withdrawn by the Complainant himself.

17. The present proceedings, being not maintainable, are hereby dropped.

18. The DGAP shall take no further action on the said complaint.

19. A copy of this Order be forwarded to the Respondent, the Complainant (Shri Navnit Kumar), the DGAP, and the jurisdictional CGST/SGST Commissioner(s) for information.

20. The matter is disposed of accordingly.

21. Order pronounced in the open court.

Dr. S.K. Mishra,

Sh. Anil Kumar Gupta,

Date- 26.05.2026