GSTAT

Court No. Court IV

NAPA/65/PB/2025

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

Versus

ANUHAR HOMES PVT. LTD. & ORS. ....**Respondent**

Counsel for Appellant **Counsel for Respondent**

Hon'ble Sh. A. Venu Prasad, 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. : ZA070010726000152H **Date of order :** 30/07/2026

1.	GSTIN/Temporary ID/UIN - 36AAGCA5420K1ZQ	
2.	Appeal Case Reference no. - NAPA/65/PB/2025	Date - 09/01/2025
3.	Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544	
4.	Name of the respondant - 1. Anuhar Homes Pvt. Ltd. , bhaskar.reddy@anuhar.com , 9442233216 2. N. Rami Reddy	
5.	Order appealed against -	
	(5.1) Order Type -	
	(5.2) Ref Number -	Date -

6.	Personal Hearing - 30/07/2026 17/07/2026 07/07/2026 27/05/2026 05/05/2026 28/04/2026 17/04/2026 19/03/2026 13/03/2026 18/02/2026 21/01/2026 01/12/2025 06/10/2025 01/09/2025 01/08/2025 09/07/2025
7.	Status of Order under Appeal - Confirmed – Order under Appeal is confirmed
8.	Order in brief - The Respondent is directed to pass on the aforesaid profiteered amount of Rs. 95,13,829/-, along with 18% interest rate prescribed under the Rule 133(b) of the CGST Rules, 2017, to the eligible homebuyers in the manner contemplated under the CGST Act, 2017 from the date of collection of the higher amount till the date of its actually return.
Summary of Order	
9.	Type of order : Return to Recipient of Amount not passed on, along with interest

Place: DELHI PB)

Date : 30.07.2026

ORDER

1. The present proceeding arise from a complaint made by Smt. R. Nithya W/o Sri. N. Dhaneswaran R/o Flat No. 205, Morning Raaga Apartment, Road No. 26, Alkapur Township, Manikonda, Hyderabad, Telangana - 500089 (hereinafter referred to as "the Complainant"), alleging profiteering by M/s Anuhar Homes Pvt. Ltd. H. No. 8-2-293/82/225/A, Sri Venkateswara Nilayam 3rd Floor, beside Andhra Bank, Road Number 18, Jawahar Colony, Venkateshwara Hills, Jubilee Hills, Hyderabad- 500033 (hereinafter referred to as "the Respondent") in respect of purchase of flat No. 205 in the Noticee's Project "Morning Raaga", situated at Alkapur Township, Manikonda, Hyderabad, Telangana- 500089.

2. The project "Morning Raaga" is a residential project situated at Alkapoor Township, Manikonda, Hyderabad. The Respondent, M/s Anuhar Homes Private Limited, is the developer of the said project. The project was undertaken pursuant to a Joint Development Agreement executed with Shri N. Rami Reddy (hereinafter referred to as the "Co-Respondent"), who was the owner of the land on which the project was developed. Under the said arrangement, the Respondent undertook the development and construction of the project, while the Co-Respondent contributed the land.

3. The complainant submitted that she had bought Flat No. 205 from the Respondent in the Project "Morning Raaga" in the year 2017 and has alleged that the Respondent have charged complete 12% GST on the payment made towards the purchase of flat in 2017 and the Respondent had not passed on the benefit of Input Tax Credit (hereinafter referred to as "ITC") to her by way of commensurate reduction in price.

4. Accordingly, the Directorate General Anti-Profiteering (hereinafter referred to as "the DGAP") conducted the investigation and submitted its Report dated 16.09.2021 to the erstwhile National Anti- Profiteering Authority (or CCI), under Rule 129(6) of the CGST Rules, 2017.

5. The Report dated 16.09.2021 sent by the DGAP was pending for decision by the CCI, however, meanwhile, in the case of ***Reckitt Benckiser India Pvt. Ltd. V. Union of India, W.P. (C) No. 7743/2019*** and other connected matters, the Hon'ble

High Court of Delhi passed its judgment in Order dated 29.01.2024 and gave its findings on the methodology to be adopted by the DGAP.

6. Subsequently, taking cognisance of the observations of the Hon'ble High Court in Order dated 29.01.2024, the CCI vide letter dated 20.02.2024 directed the DGAP for re-investigation of the case under Rule 129 of the CGST Rules, 2017.

7. In the view of the above, a Notice dated 09.04.2024 was issued to the Respondent and Co- Respondent under Rule 129 of the CGST Rules, 2017 calling upon the Respondent to reply as to whether they admit that the benefit of ITC had not been passed on to their customers by way of commensurate reduction in prices and if so, to *suo moto* determine the quantum thereof and indicate the same in their reply to the Notice as well as furnish all supporting documents.

8. Upon completion of the investigation, the DGAP submitted its Report dated 14.08.2025 to the Principal Bench, GSTAT, the relevant findings of which are summarised below:

   8.1. The DGAP conducted the investigation for the period 01.07.2017 to 08.08.2018, i.e., from the introduction of GST till the receipt of the Occupancy Certificate, in respect of the project "Morning Raaga", developed by M/s Anuhar Homes Pvt. Ltd. under a Joint Development Agreement with Shri N. Rami Reddy.

   8.2. The DGAP observed that since the Co-Respondent was not registered under the Service Tax or GST regime during the relevant period, the entire

CENVAT/Input Tax Credit accrued to the Respondent, who was required to pass on the benefit to the Co-Respondent and, in turn, to the homebuyers.

8.3. On examination of the documents furnished by the Respondent, including GST returns, VAT returns, Service Tax returns, purchase registers, electronic credit ledger, Joint Development Agreement, balance sheets and project-wise details, the DGAP observed that no eligible CENVAT credit of Central Excise Duty or VAT was available in the pre-GST period. However, in the post-GST period, he became entitled to avail ITC of GST paid on inputs and input services utilised in the construction of the project.

8.4. Based on the information furnished by the Respondent, the DGAP computed the purchase value and the ITC attributable to the project as under:

Table - A

S. No.	Particulars	Pre- GST Period	Post- GST Period
1 .	Purchase Value of Goods and Services (Excluding Taxes and Duties)	8,71,82,234	16,34,59,839
2 .	Credit of Central Excise Duty and Service Tax Availed	-	-
3 .	Credit of VAT availed	-	-
4 .	Total Credit Availed in Pre- GST Period	-	-
5 .	ITC of GST Availed	-	1,73,84,508
6 .	**Ratio of Credit Availed to Purchase Value (in %)**	**0**	**10.63**

8.5.

8.6. The DGAP observed that, since no eligible Central Excise Duty or VAT credit was available during the pre-GST period and GST ITC amounting to Rs. 1,73,84,508 was available during the post-GST period, the Respondent derived an additional ITC benefit equivalent to 10.63% of the purchase value.

8.7. The DGAP further observed that the effective rate of GST on construction service was 12% after deduction of one-third value towards land. Accordingly, the additional ITC benefit of 10.63% was required to be passed on to the homebuyers by way of commensurate reduction in prices in terms of Section 171 of the CGST Act, 2017.

8.8. Applying the additional ITC benefit of 10.63% to the post-GST purchase value and allocating the same on the basis of the saleable area, the DGAP computed the profiteered amount as under:

Table- B

S. No.	**Particulars**		**Post - GST**
1 .	Period	A	July, 2017 to 2018-19
2 .	Ratio of Credit availed to Purchase Value as per Table- A above (%)	B	0/10.63
3 .	Increase in Input Tax Credit availed Post- GST (%)	C	10.63
4 .	Purchase Value of Goods and Services (Excluding Taxes and Duties) during Post- GST Period	D	16,34,59,839

5 .	Total Savings on account of additional ITC benefit	E= D*C/100	1,73,75,780
6 .	Total Saleable Area (in Sq. Ft.)	F	2,14,652
7 .	Total Saving Per Sq. Ft.	G= E/F	80.94
8 .	Total Sold Area (in Sq. Ft.) till the date of Occupancy Certificate	H	1,04,948
9 .	**Base Profiteered Amount**	**I= G*H**	84,94,491

8.9. From the above computation, the DGAP concluded that the Respondent had realised an additional benefit of ITC amounting to Rs. 84,94,491/- (base value), which, after adding GST @ 12% of Rs. 10,19,338/-, resulted in a total profiteered amount of Rs. 95,13,829/-. The DGAP, therefore, concluded that the Respondent had contravened the provisions of Section 171(1) of the CGST Act, 2017 by failing to pass on the benefit of additional ITC to the eligible homebuyers by way of commensurate reduction in prices.

9. With effect from 01.10.2024, the Central Government, on the recommendations of the GST Council, empowered the Principal Bench of the GST Appellate Tribunal (GSTAT), constituted under sub-section (3) of Section 109 of the CGST Act, 2017, to adjudicate anti-profiteering cases in terms of Notification No. 18/2024–Central Tax dated 30.09.2024.

10. The above Report was received in the Principal Bench, GSTAT, on 14.10.2025 for adjudication under Section 171 of the CGST Act, 2017. A Notice dated 02.09.2025 was issued to the Respondent directing it to file written submissions on the DGAP Report.

11. The Respondent vide submissions dated 12.03.2026, contended as follows:

11.1. The Respondent submitted that, in view of Notification No. 19/2024-Central Tax dated 30.09.2024, issued under Section 171(2) of the CGST Act, 2017, no requests for examination under the anti-profiteering provisions are maintainable on or after 01.04.2025. It was contended that, since the notification does not contain a saving clause, the present proceedings could not be continued beyond the said date.

11.2. In support of the above contention, reliance was placed on the decisions of the Hon'ble Uttarakhand High Court in ***Sri Sai Vishwas Polymers v. Union of India [2025 (5) TMI 1811- Uttarakhand High Court***, the Hon'ble Gujarat High Court in ***M/s Addwrap Packaging Pvt. Ltd. v. Union of India [2025 (6) TMI 1156- Gujarat High Court]***, and the Hon'ble Andhra Pradesh High Court in ***B.V.L. Granites & Aparna Organics Ltd. v. Additional Commissioner of Central Taxes [2026 (1) TMI 1334- Andhra Pradesh High Court]***, to contend that omission of a statutory provision without a saving clause results in abatement of pending proceedings.

11.3. The Respondent further submitted that although the Hon'ble Delhi High Court in ***Reckitt Benckiser India Pvt. Ltd. (supra)*** upheld the constitutional validity of the anti-profiteering provisions, the judgment did not consider the effect of Notification No. 19/2024-Central Tax dated 30.09.2024, nor did it address the continuation of pending proceedings after 01.04.2025.

11.4. It was further contended that the validity of the anti-profiteering provisions is presently under consideration before the Hon'ble Supreme Court in ***M/s Excel Rasayan Pvt. Ltd. v. Union of India [2024 (1) TMI 1248- Delhi High Court***, and therefore the present proceedings ought to be kept pending till the issue is finally adjudicated.

12. The DGAP vide clarification dated 15.04.2026 submitted the following:

12.1. The DGAP submitted that the Respondent's reference to ***Notification No. 19/2024-Central Tax dated 30.09.2024*** was misconceived. It was clarified that the said notification merely provides that no fresh requests for examination under Section 171 of the CGST Act shall be entertained after 01.04.2025 and does not apply to complaints already instituted or investigations that were pending prior thereto. Accordingly, the Respondent's contention in this regard was denied.

12.2. As regards the Respondent's contention that the anti-profiteering provisions are under challenge before the Hon'ble Supreme Court in ***M/s Excel Rasayan Pvt. Ltd. (supra)***, the DGAP submitted that the Respondent had neither challenged the provisions before any court nor obtained any stay against the present investigation. Therefore, the pendency of proceedings in another case did not affect the present investigation, and the Respondent's contention was liable to be rejected.

13. Hearings in the matter were held on 01.09.2025, 06.10.2025, 01.12.2025, 21.01.2026, 18.02.2026, 19.03.2026, 17.04.2026, 28.04.2026, 05.05.2026, 27.05.2026 and 17.07.2026. Shri Praveen Kumar, learned Additional Assistant Director, appeared on behalf of the DGAP. During the course of the proceedings, the Tribunal, vide Daily Order dated 28.04.2026, after considering the revised DGAP Report, observed as under:

The DGAP s report is perused. As per Table-A of Para 28 of the report, the ratio of Input Tax Credit (ITC) to the purchase value (%) is 0% (Nil) in the pre-GST period and is 10.63% in the post-GST period. However, Para 29 of the DGAP report inter alia, records as under:

> *From the above table- A , it reveals that the input tax credit as a percentage of the purchase value that was available to the Noticee during the pre-GST period was NIL and during the post-GST period was 10.63% in Project Morning Raaga". This clearly confirms that the Noticee have benefited from additional input tax credit during post-GST.*

In view of the above, the DGAP is directed to compute the profiteering amount on account of available ITC for the relevant period for this project (April, 2016 to June, 2017). For this purpose, the Respondent shall furnish requisite documents as required by the DGAP. In the event of non-cooperation by the Respondent, the DGAP shall proceed on the basis of material available on record."

14. Despite the aforesaid specific directions and repeated opportunities granted by this Tribunal, neither the Respondent nor the Co-Respondent appeared before this Tribunal on any subsequent date of hearing. Further, except for the written submissions dated 12.03.2026, no further submissions, documents or evidence, as directed by this Tribunal, were furnished by the Respondent to the DGAP or placed on record.

15. In these circumstances, the Tribunal is satisfied that adequate opportunity of hearing was afforded to the Respondent. However, the Respondent chose not to avail the opportunities granted and failed to produce any material to rebut the findings of the DGAP or assist in the computation directed by this Tribunal. Accordingly, the revised DGAP Report and the material available on record are proceeded with for adjudication of the present matter.

Issues for Determination

i. Whether the Respondent has contravened the provisions of Section 171(1) of the CGST Act, 2017 by failing to pass on the benefit of additional ITC to the eligible homebuyers by way of commensurate reduction in the price of the flats in the project "Morning Raaga", and if so, what is the quantum of profiteering?

ii. Whether the present anti-profiteering proceedings are maintainable in view of ***Notification No. 19/2024-Central Tax dated 30.09.2024***, particularly in the absence of a saving clause, as contended by the Respondent?

iii. Whether the pendency of proceedings before the Hon'ble Supreme Court challenging the anti-profiteering provisions, including in ***M/s Excel Rasayan Pvt. Ltd. (supra)***, warrants keeping the present proceedings in abeyance?

Determination of Issue (i)

16. We have carefully considered the revised Report of the DGAP, the written submissions filed by the Respondent, the clarification furnished by the DGAP and the material available on record. The principal issue requiring determination is whether the Respondent has retained the benefit of additional ITC accrued consequent upon the implementation of the Goods and Services Tax regime instead of passing the same on to the recipients by way of commensurate reduction in the prices of the flats sold in the project "Morning Raaga".

17. Before adverting to the rival contentions, it is apposite to refer to the statutory mandate contained in Section 171(1) of the Central Goods and Services Tax Act, 2017, which reads as under:

> *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."*

18. The above provision casts a statutory obligation upon every registered person to pass on to the recipients the benefit arising either on account of reduction in the rate of tax or on account of availability of additional ITC. The object of Section 171 is to ensure that the fiscal benefits introduced under the GST regime are not

retained by suppliers but are transmitted to the ultimate consumers through a corresponding reduction in prices. Thus, where implementation of GST results in additional ITC becoming available to a supplier, such benefit is required to be passed on by way of commensurate reduction in the consideration charged from the recipients.

19. In the present case, it is pertinent to note that the earlier investigation was revisited pursuant to the judgment of the Hon'ble Delhi High Court in ***Reckitt Benckiser India Pvt. Ltd.(supra)***, wherein it was held that no fixed or uniform mathematical formula could be prescribed for determination of profiteering and that the methodology must be evolved having regard to the peculiar facts of each case. In compliance with the aforesaid directions, the DGAP undertook a fresh investigation by determining the actual ITC availed and utilised by the Respondent during the post-GST period and the savings attributable to such additional credit.

20. The revised investigation reveals that during the relevant pre-GST period, the Respondent was not entitled to avail any eligible CENVAT credit of Central Excise Duty or VAT in respect of the project. However, upon the introduction of GST, the Respondent became entitled to avail ITC of GST paid on inputs and input services utilised in the construction of the project. On examination of the purchase registers, GST returns, electronic credit ledger, balance sheets and other project records furnished by the Respondent, the DGAP determined that the Respondent had availed ITC amounting to Rs. 1,73,84,508/-, representing 10.63% of the purchase value during the post-GST period.

21. The DGAP thereafter applied the additional ITC benefit of 10.63% to the purchase value of goods and services consumed during the post-GST period and apportioned the resultant savings on the basis of the saleable area of the project. Consequently, the benefit attributable to the recipients worked out to Rs. 80.94 per square foot, resulting in a base profiteered amount of Rs. 84,94,491/-. Upon addition of GST @ 12%, the total profiteered amount was computed at Rs. 95,13,829/-.

22. We find that the Respondent has not disputed the factual data relating to the purchase value, the ITC availed, the saleable area, the sold area or the computation undertaken by the DGAP pursuant to the remand. The Respondent's challenge is primarily confined to the maintainability of the proceedings in view of Notification No. 19/2024-Central Tax dated 30.09.2024 and the pendency of proceedings before the Hon'ble Supreme Court. The Respondent has neither placed any material on record to demonstrate any error in the revised computation nor produced any documentary evidence to establish that the quantified benefit of additional ITC had, in fact, been passed on to the homebuyers by way of commensurate reduction in prices.

23. We further note that the revised computation has been prepared on the basis of the documents and returns furnished by the Respondent itself and is in conformity with the methodology evolved pursuant to the directions of the Hon'ble Delhi High Court. In the absence of any evidence to rebut the factual findings recorded by the DGAP or to establish actual passing on of the additional ITC benefit to the

recipients, we find no reason to interfere with the computation of profiteering determined in the revised Report.

24. In view of the foregoing discussion, we hold that the Respondent has failed to discharge its statutory obligation under Section 171(1) of the CGST Act, 2017 by not passing on the benefit of additional ITC to the eligible recipients through commensurate reduction in prices. We accordingly affirm the findings of the DGAP that the Respondent has profiteered to the extent of Rs. 95,13,829/- (inclusive of GST) in respect of the project "Morning Raaga". Issue No. (i) is, therefore, answered in favour of the Revenue and against the Respondent.

Determination of Issue (ii)

25. The Respondent has contended that in view of Notification No. 19/2024-Central Tax dated 30.09.2024, issued under the proviso to Section 171(2) of the CGST Act, 2017, the present proceedings are not maintainable after 01.04.2025, as the notification does not contain any saving clause preserving pending proceedings. It has been argued that once the anti-profiteering mechanism ceased to operate from the said date, continuation of the present proceedings is legally impermissible. In support of its contention, the Respondent has relied upon the decisions of the Hon'ble Uttarakhand High Court in ***Sri Sai Vishwas Polymers (supra)***, the Hon'ble Gujarat High Court in ***Addwrap Packaging Pvt. Ltd. (supra)***, and the Hon'ble Andhra Pradesh High Court in ***B.V.L. Granites & Aparna Organics Ltd. (supra).***

26. Before adverting to the rival submissions, it would be appropriate to reproduce Notification No. 19/2024-Central Tax dated 30.09.2024, which reads as under:

In exercise of the powers conferred by proviso to sub-section (2) of section 171 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Goods and Services Tax Council, hereby appoints the 1st day of April, 2025 as the date from which the Authority referred to in the said section shall not accept any request for examination as to whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by that registered person.

27. A plain reading of the above notification makes it evident that it merely specifies 01.04.2025 as the date from which the Authority shall not accept any request for examination under Section 171 of the CGST Act, 2017. The notification neither provides that all pending investigations or adjudicatory proceedings shall abate nor does it declare that proceedings already instituted prior to the said date shall stand terminated. The language employed is prospective in nature and is confined to the acceptance of fresh requests for examination.

28. The DGAP, in its clarification dated 15.04.2026, has also submitted that the notification is applicable only to requests received on or after 01.04.2025 and does not govern complaints that had already been instituted or investigations that were pending prior to the said date. The present proceedings emanate from an application filed in the year 2017, pursuant to which investigation was conducted,

the matter was remanded by the Hon'ble Delhi High Court, and the proceedings have continued in accordance with the directions issued therein. Thus, the present case cannot be regarded as a fresh request for examination contemplated by the notification.

29. We are, therefore, unable to accept the Respondent's contention that the absence of an express saving clause in the notification results in automatic termination of all pending anti-profiteering proceedings. Such an interpretation would amount to reading into the notification words which are conspicuously absent. The notification merely restricts the acceptance of new requests after the notified date and does not affect proceedings that had already commenced before the competent authority.

30. In view of the foregoing discussion, we hold that Notification No. 19/2024-Central Tax dated 30.09.2024 does not render the present proceedings non-maintainable. The objection raised by the Respondent is, therefore, devoid of merit and is accordingly rejected. Issue No. (ii) is answered against the Respondent and in favour of the Revenue.

Determination of Issue (iii)

31. The Respondent has further contended that the legality and validity of the anti-profiteering provisions under Section 171 of the CGST Act, 2017 are presently under consideration before the Hon'ble Supreme Court in ***M/s Excel Rasayan Pvt.***

Ltd. (supra). It has, therefore, been prayed that the present proceedings be kept pending till the Hon'ble Supreme Court finally adjudicates the issue.

32. The DGAP, in its clarification dated 15.04.2026, has opposed the aforesaid contention by submitting that the Respondent has neither challenged the anti-profiteering provisions before any court nor obtained any interim order or stay against the present proceedings. It has been contended that the mere pendency of proceedings in another matter does not preclude continuation of the present proceedings.

33. We have considered the rival submissions. It is a settled principle that the mere pendency of a challenge to the constitutional validity of a statutory provision or the correctness of a judgment before a higher forum does not, by itself, operate as a stay of proceedings under the statute. Unless the operation of the statutory provisions or the judgment governing the field is stayed by a competent court, the authorities and tribunals are bound to decide matters in accordance with the law as it stands.

34. In the present case, the Respondent has not placed on record any order passed by the Hon'ble Supreme Court staying the operation of Section 171 of the CGST Act, 2017, the investigation conducted by the DGAP, or the proceedings before this Tribunal. Nor has the Respondent demonstrated that it is a party to the proceedings pending before the Hon'ble Supreme Court. Consequently, there exists no legal impediment preventing this Tribunal from adjudicating the present matter.

35. It is also pertinent to note that the revised investigation in the present case has been undertaken pursuant to the directions of the Hon'ble Delhi High Court in ***Reckitt Benckiser India Pvt. Ltd. (supra)***, and the methodology adopted by the DGAP is in conformity with the law declared therein. In the absence of any stay or contrary direction issued by the Hon'ble Supreme Court, this Tribunal is bound to proceed on the basis of the prevailing legal position.

36. Accordingly, we find no merit in the Respondent's prayer for keeping the present proceedings in abeyance merely on account of the pendency of proceedings before the Hon'ble Supreme Court. The said contention is rejected. Issue No. (iii) is answered against the Respondent and in favour of the Revenue.

ORDER

37. In view of the foregoing discussion and our findings on the issues framed for determination, we hold that the Respondent has contravened the provisions of Section 171(1) of the CGST Act, 2017 by failing to pass on the benefit of additional Input Tax Credit to the eligible homebuyers by way of commensurate reduction in prices. We further hold that the objection regarding the maintainability of the present proceedings in view of ***Notification No. 19/2024-Central Tax dated 30.09.2024*** is devoid of merit and the pendency of proceedings before the Hon'ble Supreme Court does not warrant keeping the present proceedings in abeyance.

38. Accordingly, we affirm the findings of the DGAP and hold that the Respondent has profiteered an amount of Rs. 95,13,829/- (Rupees Ninety-Five Lakh Thirteen

Thousand Eight Hundred Twenty-Nine only), inclusive of GST @ 12%, by not passing on the benefit of additional Input Tax Credit to the eligible recipients in contravention of Section 171(1) of the CGST Act, 2017.

39. Consequently, the Respondent is directed to pass on the aforesaid profiteered amount of Rs. 95,13,829/-, along with 18% interest rate prescribed under the Rule 133(b) of the CGST Rules, 2017, to the eligible homebuyers in the manner contemplated under the CGST Act, 2017 from the date of collection of the higher amount till the date of its actually return.

40. Since the period of contravention in the present case does not extend beyond 01.01.2020, i.e., the date from which Section 171(3A) of the CGST Act, 2017 came into force, the Respondent is not liable for any penalty.

41. Compliance with this Order shall be done within the period of three (03) months.

42. The Registry is directed to furnish a copy of this Order to the parties concerned as well as to the jurisdictional CGST Commissioner for information, monitoring of compliance and further action, if any, in accordance with law.

43. The matter stands disposed of accordingly.

44. Order pronounced in the open Court.

(Sh. A. Venu Prasad)

Dated: 30.07.2026