

Director General of Anti-Profiteering v. Legacy Global Projects Pvt. Ltd.

Case number: NAPA/164/PB/2025

Citation: No neutral or reporter citation printed in the identified official order.

Decision date: 2025-09-22

Flat-allotment cancellation and completed refund: no ITC or GST-rate pass-through dispute requiring anti-profiteering action

Court: Goods and Services Tax Appellate Tribunal, Principal Bench, New Delhi, Anti-Profiteering Division

Bench: Justice (Retd.) Dr. Sanjaya Kumar Mishra, President; Court I

Decision stage: Final threshold no-profiteering determination closing the complaint after consideration of the screening report and hearing the complainant; not a project-wide ITC quantification judgment.

01 Facts of case and issues

The original complainant had paid money to the developer in connection with a flat allotment that was cancelled. During the hybrid hearing, he appeared virtually and confirmed that the money had been returned and that he presently had no further grievance against the developer. The Karnataka State Screening Committee had reported that the matter did not call for investigation as profiteering under Section 171. The source does not state the refund amount, project name or payment dates.

Pinpoint: Physical p. 3, first and second unnumbered paragraphs.

02 Discussion by Hon'ble Tribunal

The Tribunal considered both the screening report and the complainant's statement. It identified the subject of the grievance as distinct from non-passing of input-tax-credit benefits or benefits arising from a reduction in GST rates. It accepted that the developer had returned the money on cancellation of the allotment and found that the matter was not a case of profiteering requiring action.

The refund and absence of any further complaint are part of the facts. The order also expressly addresses the scope of Section 171. It does not hold that a private settlement automatically extinguishes a proved statutory profiteering liability, and it contains no project-wide comparison or quantification of tax benefits.

Pinpoint: Physical p. 3, second through fourth unnumbered paragraphs.

03 Judicial decision and operative relief

The Tribunal found no profiteering requiring action and closed the matter. The summary records acceptance of the Karnataka screening conclusion, and the reasoned order is dated 22 September 2025. No further refund, Consumer Welfare Fund deposit, interest or penalty is ordered. The source records a refund already received, rather than granting a new monetary award.

Pinpoint: Physical p. 1, summary items 8–9; p. 3, concluding paragraph and date line.

04 In favour of

Legacy Global Projects Pvt. Ltd., limited to this complaint and the finding that it did not involve the specified GST-benefit pass-through issue; the complainant's completed refund is recorded.

Final closure after a subject-matter assessment and hearing. The administrative "Modified" field is not an operative quantified relief or a basis to invent an earlier tax demand.

Pinpoint: Physical p. 1, administrative status field; p. 3, complete reasoned order.

05 AKHB REVIEW POINT

AKHB analysis: Identify the legal basis of a buyer's grievance before classifying it as GST anti-profiteering. A contractual refund or cancellation dispute does not itself establish failure to pass on an ITC or rate-reduction benefit. Conversely, this fact-specific closure does not establish that every refunded or settled complaint falls outside Section 171.

Keep proof of refund, the complainant's position and the screening findings separate from any calculation of statutory tax benefits. Here, no project-wide computation was performed in the published reasoned order. Researchers should not present the case as a general certificate of the developer's tax compliance or as adjudication of unrelated consumer remedies.

The official order date is 22 September 2025. Do not infer a later judgment date from a later article discussing this case together with Raja Housing. Their case numbers, dates, respondents and original PDFs are distinct.

Pinpoint: AKHB source-based analysis of physical p. 3; identity checked against physical pp. 1–3.

Sources and limitations

Relevant provisions

CGST Act 2017: Section 171

Statutory note

Historical source-based explanation of the anti-profiteering issue; no current statutory consolidation or advice on other remedies.

Treatment note

Bounded exact-party/case and appeal/recall searches on 17 October 2026 identified no later primary order affecting this decision. This is not exhaustive docket clearance or proof that no appeal exists.

Scope of source review

Official three-page GSTAT order, including two administrative-summary pages and one reasoned page. Underlying screening report, refund records and complaint were not independently obtained.

Identity note

NAPA/164/PB/2025, 22 September 2025. Distinct from Raja Housing NAPA/165/PB/2025, 8 January 2026, despite some secondary reports discussing them together.

Primary source

Complete three-page official source; full text and all three rendered pages checked.

[Open original judgment](#)

Source pages: 3

Outcome type: final

Official NAA listing

[Open cited source](#)

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