

Director General of Anti-Profiteering v. Dange Enterprise

Case number: NAPA/16/PB/2025

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

Decision date: 2 December 2025

Revised Rs. 4,57,683 Consumer Welfare Fund liability upheld, with case-specific interest and penalty relief

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

Bench: Justice (Retd.) Dr. Sanjaya Kumar Mishra, President, Single Bench Court No. 1

Decision stage: Final mixed merits disposal accepting revised Rs. 4,57,683 liability and equal Central/State Consumer Welfare Fund deposits, while declining interest and excluding penalty on the stated temporal reasoning.

01 Facts of case and issues

DGAP's first report dated 17 September 2021 alleged Rs. 28,74,577 profiteering, including GST. NAA's I.O. 11/2022 dated 5 August 2022 directed further investigation under Rule 133(4). A second report retained the amount, but the latest report dated 20 November 2025 revised it to Rs. 4,57,683. The investigation period was 15 November 2017 to 30 June 2019.

The respondent admitted the revised principal while contesting interest and penalty. The identified final order does not explain the underlying supplies, transaction-level recalculation or separate tax component of the revised sum. No business activity, refund claimant, reduction rationale or extra GST uplift is invented.

Pinpoint: Paragraphs 2–5, physical pp. 3–4.

02 Discussion by Hon'ble Tribunal

GSTAT relied on its earlier Proctor and Gamble Group decision, NAPA/13/PB/2025 dated 10 September 2025, and reproduced reasoning on Notification 31/2019-Central Tax. The quotation treats the Rule 133(3)(c) Consumer Welfare Fund interest amendment as a new burden subject to the presumption against retrospectivity, drawing on Vatika Township. It addresses that fund-deposit clause, not every recipient-return interest remedy.

The introduction in paragraph 5 calls the earlier finding retrospective, but the quoted reasoning rejects retrospective application. This contradiction is disclosed, not silently corrected. The quotation also records counsel's 1 April 2020 commencement argument using a notification about amending rule 5; the relevant interest insertion is amending rule 17(c). That argument must not be adopted as the correct commencement of the interest clause. The separately retrieved Proctor original, paragraphs 21–23, expressly distinguishes the QR-code rule and rejects 1 April 2020 in favour of 28 June 2019. Dange reproduces only paragraphs 8–20 and therefore omits that subsequent rejection.

02 Discussion by Hon'ble Tribunal

Paragraph 6 declines interest because the investigated period does not substantially fall within the applicable period. It runs through 30 June 2019 and therefore overlaps the 28 June 2019 amendment by a few days; it is not wholly pre-amendment. The order gives no day-wise apportionment or quantification. Its case-specific non-levy is not expanded into a general exemption for post-amendment collections.

Pinpoint: Paragraph 5 and reproduced prior-decision paragraphs 8–20, physical pp. 4–10; present paragraph 6, physical p. 10. Temporal provisions are separately checked statutory context. Separately verified Proctor original, paragraphs 21–23, physical pp. 14–15.

03 Judicial decision and operative relief

GSTAT accepted DGAP's report only to the extent of Rs. 4,57,683 and directed equal deposits in the Consumer Welfare Funds created by the Centre and States because the recipients were unidentified. It declined to order interest and held the case outside penalty because the penalty provision was introduced in 2020, after the recorded profiteering period. The case was disposed of.

The concerned Commissioner must report compliance to the Tribunal within four months of receipt of the order. This is not an express four-month payment deadline imposed on the respondent. The operative text does not identify a particular State fund, supply a separate deposit deadline or prove actual deposit/report filing. No rounded allocation is invented.

The form and official listing date are 2 December 2025, while the final-page digital-signature appearance is dated 3 December 2025. The caption uses Dange Enterprise and the respondent field uses Dange Enterprises; no separate entity or rename is assumed.

Pinpoint: Paragraphs 6–11, physical pp. 10–11; form, physical pp. 1–2; digital-signature appearance, physical p. 11.

04 In favour of

Mixed: the anti-profiteering authority/public funds on the admitted Rs. 4,57,683 principal; Dange on the order's case-specific non-levy of interest and exclusion of penalty. Fund allocation mechanics and actual compliance remain unverified.

Final mixed determination. The revised principal survives and must go to the designated funds; the Tribunal grants interest/penalty relief on its stated reasoning, with an unresolved textual inconsistency and short temporal overlap retained.

Pinpoint: Paragraphs 6–9, physical pp. 10–11.

05 AKHB REVIEW POINT

AKHB analysis: Obtain the latest DGAP report before explaining the change from Rs. 28,74,577 to Rs. 4,57,683. Do not use the earlier amount as the current demand or add a new GST component to the final sum.

05 AKHB REVIEW POINT

Distinguish the original order date, later digital signature, respondent deposit obligation and Commissioner's receipt-based reporting period. Verify the designated funds and actual deposit evidence rather than inferring a State from the registration number or converting the report period into a payment deadline.

Keep Rule 133(3)(c), the 28 June 2019 amendment and the small period overlap explicit. The conflicting retrospective recital and quoted prospective reasoning require careful attribution; the unrelated rule-5 commencement argument is not the applicable interest start date. This decision does not provide a blanket exemption for recipient-return interest or all post-amendment supplies.

Pinpoint: AKHB commentary based on paragraphs 2–9, physical pp. 3–11, and the separately identified statutory amendment. Recommendations are distinct from the Tribunal's holding.

Sources and limitations

Relevant provisions

CGST Act 2017: Section 164, rule-making power in the reproduced prior-decision reasoning; CGST Rules 2017: Rules 133(4) and 133(3)(c); Central Tax Notification 31/2019 and CGST Fourth Amendment Rules 2019: Rules 1(2) and 17(c), interest-amendment context, with rule 5 appearing only in the quoted commencement argument; Income-tax Act 1961: Section 113, background to the cited Vatika Township retrospectivity reasoning, not a GST holding; CGST Act 2017: Sections 171 and 171(3A), additional substantive/penalty context, not expressly numbered in this order; CGST Act 2017: Sections 109 and 171(2), institutional/current-law context; Central Tax Notifications 18/2024 and 19/2024, empowerment and new-request-cutoff context.

Statutory note

Checked 13 October 2026. Section 171(1) requires the benefit of a tax-rate reduction or ITC to be passed to recipients through commensurate price reduction. Notification 18/2024-Central Tax, issued under Section 171(2) read with Section 109(1) and the second proviso to Section 109(5), empowers the Principal Bench constituted under Section 109(3) from 1 October 2024. Notification 19/2024-Central Tax fixes 1 April 2025 as the date from which the authority shall not accept new examination requests. Its text does not repeal Section 171 or direct automatic termination of pending matters. This anti-profiteering jurisdiction must be distinguished from ordinary GST appellate jurisdiction; earlier NAA/CCI investigations are historical steps. Notification 31/2019-Central Tax dated 28 June 2019, amending rule 17(c), inserted 18% interest into the Consumer Welfare Fund clause, Rule 133(3)(c). Its ordinary commencement is publication; the quoted 1 April 2020 argument concerns a different amending rule. Section 171(3A) commenced on 1 January 2020. Sections 171 and 171(3A) are additional context here, not express numbered citations in Dange. The source's no-interest/no-penalty result is reported on its own reasoning, not enlarged into a general current-law exemption.

Treatment note

Checked 13 October 2026. Fresh exact official listings and case-specific searches located no later stay, recall, reversal or modification of this identified order. This is a bounded search result, not certification of the complete appellate docket or later compliance. The related Proctor original dated 10 September 2025 was separately retrieved: its paragraphs 21–23 distinguish the unrelated rule-5 commencement and confirm 28 June 2019. A verified official Supreme Court original of Vatika Township was not retrieved in this bounded pass; its use is reported as the Tribunal's cited reasoning, not independently certified primary review of that judgment.

Scope of source review

One final order of the GSTAT Principal Bench exercising anti-profiteering jurisdiction. DGAP reports and earlier NAA/CCI or High Court steps are history as recorded in this order unless a separate source is expressly identified. The administrative form is read with the signed reasons. Ordinary GST appeals, all State Benches and corpus-wide completeness are not covered.

Identity note

NAPA/16/PB/2025; order reference ZA071225000018H. Decision/form/listing date 2 December 2025; final-page digital-signature appearance 3 December 2025. Caption Dange Enterprise and form Dange Enterprises retained as source variation. Operative Rs. 4,57,683 replaces the historical reported amount; the retrospective wording, 2019 temporal overlap and receipt-based Commissioner report remain qualified.

Primary source

Source description: Complete 11-page official PDF, including Form GST APL-04A and the final reasoned order. Every original page read and individually viewed; source bytes preserved.

Official source: [Open source document](#)

Source pages: 11

Outcome type: mixed

Additional source

Central Tax Notification 18/2024 dated 30 September 2024

Source document: [Open source document](#)

Pinpoint: Paragraphs 1–2, physical p. 1: statutory power and commencement on 1 October 2024.

Central Tax Notification 19/2024 dated 30 September 2024

Source document: [Open source document](#)

Pinpoint: Operative paragraph, physical p. 1: 1 April 2025 cutoff for accepting examination requests.

CGST Act 2017, India Code compilation marked as at 11 June 2026

Source document: [Open source document](#)

Pinpoint: Sections 109 and 171; relevant statutory passages reviewed, not a complete legislative-update audit.

Central Tax Notification 31/2019 dated 28 June 2019, historical Rule 133 amendment

Source document: [Open source document](#)

Pinpoint: Amending rule 1(2), physical p. 1, and rule 17(c), physical p. 5: ordinary publication commencement and Consumer Welfare Fund interest insertion. Distinct from the separate commencement of rule 5.

Proctor & Gamble Group, GSTAT NAPA/13/PB/2025, 10 September 2025

Source document: [Open source document](#)

Pinpoint: Paragraphs 21–23, physical pp. 14–15: distinction between amending rules 5 and 17, and express rejection of 1 April 2020. These passages are beyond the excerpt reproduced in Dange.

Disclosures and source rights

AI disclosure: Prepared with AI assistance from the identified sources. No human legal review is claimed.

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