

Director General of Anti-Profiteering v. Diya Greencity Pvt. Ltd. (Project Diya Greencity)

Case number: NAPA/91/PB/2025

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

Decision date: 2025-12-17

Buyer-specific residual ITC benefit: report accepted on undertaking to pass ₹20,21,440 to 21 homebuyers

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

Bench: Mayank Kumar Jain, Member (Judicial), and Anil Kumar Gupta, Member (Technical); Division Bench Court II

Decision stage: Final undertaking-based disposal accepting the DGAP report; no contested independent recalculation in the short reasoned order.

01 Facts of case and issues

DGAP investigated the Diya Greencity project following a Standing Committee reference. The order records a total benefit of ₹10,49,43,145 plus 8% GST of ₹83,95,452, totalling ₹11,33,38,597. It also records benefit already passed to 1,177 buyers of ₹13,19,64,459, but no benefit passed to 21 other buyers, whose outstanding benefit was ₹20,21,440. The underlying buyer schedule is not reproduced.

Pinpoint: Para 5, p. 3.

02 Discussion by Hon'ble Tribunal

The respondent unconditionally accepted the DGAP findings to avoid further litigation and undertook to pass ₹20,21,440 to the 21 homebuyers. On that undertaking, the Tribunal found that no further dispute survived and accepted the report. The recorded aggregate benefit already passed exceeds the recorded project total, yet the order retains a buyer-specific unpaid amount. The source does not provide sufficient workings to reconcile the aggregate or to infer that overpayment to one buyer discharges another buyer's entitlement.

Pinpoint: Paras 5–7 and operative order, p. 3.

03 Judicial decision and operative relief

The Tribunal accepted the DGAP report dated 7 November 2025 in view of the undertaking, concluded the proceedings and directed copies to the respondent and the concerned CGST/SGST Commissioner for necessary action and compliance. The accepted undertaking concerns ₹20,21,440 for 21 homebuyers. The reasoned page does not set a payment deadline or independently specify an interest rate, period or calculation.

Pinpoint: Para 6 and operative order, p. 3.

04 In favour of

The 21 identified homebuyers on the accepted undertaking; actual distribution is unverified.

Final disposal accepting a report and payment undertaking. The administrative order-type field mentions return with interest, but the reasoned operative text does not quantify or explain interest.

Pinpoint: Summary p. 2; para 6 and operative order p. 3.

05 AKHB REVIEW POINT

AKHB analysis: Maintain buyer-wise benefit records instead of concluding that an aggregate excess credit eliminates every remaining buyer claim. In this order, an unpaid amount for 21 buyers survives despite the larger aggregate recorded as passed to other buyers. Without the report and beneficiary schedule, this note cannot independently reconcile those totals or assign an equal per-buyer amount.

Preserve the distinction between an undertaking accepted by the Tribunal and verified performance. No payment receipt or compliance finding has been obtained. Do not invent a deadline or a numerical interest direction from the summary category. The administrative field says return with interest, while the reasoned order accepts the undertaking without specifying interest terms.

Use 17 December 2025, the date printed on the order and caption. The summary processing and digital signatures dated 18 December are separately identifiable.

Pinpoint: AKHB analysis of paras 5–7 and administrative/operative fields, pp. 1–3.

Sources and limitations

Relevant provisions

CGST anti-profiteering proceedings; DGAP report accepted

Statutory note

Historical explanation of the identified final disposal; no independent statutory consolidation or calculation of buyer-specific liability.

Treatment note

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

Scope of source review

Complete three-page official order, including administrative summary. Underlying DGAP report, buyer-wise allocation and payment/compliance records were not independently obtained.

Identity note

NAPA/91/PB/2025, order dated 17 December 2025; administrative processing/signature dates are 18 December.

Primary source

Complete three-page official source read and visually checked.

[Open original judgment](#)

Source pages: 3

Outcome type: final

Official NAA listing

[Open cited source](#)

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