

Director General of Anti-Profiteering v. Raja Housing Limited

Case number: NAPA/165/PB/2025

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

Decision date: 2026-01-08

Raja Ritz Avenue Phase-I: invoice grievance, verified tax records and case-specific no-profiteering closure

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 substantive anti-profiteering closure after consideration of the state screening record and hearing the complainant; not a remand and not an adjudication cancelling the separate invoice-related DRC-01 demand.

01 Facts of case and issues

A purchaser in Raja Ritz Avenue Phase-I complained that the developer's receipt did not separately reflect the GST component paid. The Karnataka State Screening Committee considered investigation, enforcement and audit material. The Tribunal recorded that the project commenced before 1 April 2019 and that the developer continued under the old tax scheme, described in the source as 12% with land exemption and ITC. The record said customers were charged 5%, while the developer bore the differential tax burden. These are findings recited from the case record, not a general statement of current real-estate GST rates.

Sale deeds, payment vouchers, customer-wise ledgers and audit material were examined. The source also records separate invoice-related enforcement proceedings and DRC-01 dated 24 February 2025 referring to ₹10,35,80,038, and total tax discharged of ₹17,01,94,057. These amounts are not anti-profiteering awards made by this judgment.

Pinpoint: Physical p. 3, unnumbered factual paragraphs; p. 4, first three paragraphs.

02 Discussion by Hon'ble Tribunal

The issue was whether this receipt/invoicing grievance and the investigated financial record established profiteering. The Tribunal examined the Karnataka screening minutes and the underlying findings described in them. The record found no substantiated tax evasion on the issue investigated and showed the consideration, collections and tax discharge in the financial material.

The original complainant was invited to object to the screening findings, filed no written objections, and was nevertheless heard virtually. The Tribunal found no illegality or irregularity in the screening minutes and concluded that no profiteering had occurred on this record. The conclusion rests on the facts and verification recited in this case; it does not license defective invoicing.

Pinpoint: Physical p. 3, screening and audit discussion; p. 4, paragraphs beginning "Considering the statement", "In that view" and "Today".

03 Judicial decision and operative relief

The Tribunal found no profiteering, dropped the allegation against Raja Housing Limited and closed the proceedings. The signed reasoned order is dated 8 January 2026. The summary/signature page and digital signature carry 9 January 2026; the judgment is indexed by its stated decision date of 8 January.

The operative text does not order a buyer refund, Consumer Welfare Fund deposit, interest or penalty. Nor does it set aside, quantify relief against or finally adjudicate the separate DRC-01 invoice-enforcement matter described in the background.

Pinpoint: Physical p. 4, final two substantive paragraphs and date line; p. 1, date of order; p. 2, summary date; p. 4 digital signature.

04 In favour of

Raja Housing Limited, confined to the anti-profiteering allegation concerning Raja Ritz Avenue Phase-I. No independent cancellation of invoice-related enforcement is ordered.

Final case-specific no-profiteering determination accepting the state screening record after hearing the original complainant. The administrative “Closure Report” and “Confirmed” labels must be read with the reasoned operative conclusion.

Pinpoint: Physical pp. 1–2 summary and p. 4 operative conclusion.

05 AKHB REVIEW POINT

AKHB analysis: Reconcile the contract/sale deed, tax collected from the purchaser, tax actually discharged, rate-option records and customer-wise ledgers before treating an invoice complaint as an anti-profiteering claim. Keep invoicing compliance and the section 171 allegation analytically distinct. A favourable anti-profiteering closure does not establish that all separate tax or invoice proceedings have been cancelled.

Do not extrapolate the recorded 5% collection and 12% discharge into a rate prescription for other projects or periods. Establish the project’s applicable option, notification conditions and evidence independently. This short decision gives a fact-specific closure, not a general exemption for developers or permission to omit GST particulars from invoices.

The source’s DRC-01 amount and tax-paid amount have different functions. Neither is the relief awarded by this order. The original order contains no numbered paragraphs, so physical-page and opening-phrase references are used.

Pinpoint: AKHB source-based analysis; physical pp. 3–4. Not an additional judicial holding.

Sources and limitations

Relevant provisions

CGST Act 2017: Section 171, anti-profiteering subject matter; Notification 03/2019 GST (Rate), dated 29 March 2019, old-scheme election as recited in the source; not independently certified current-rate advice

Statutory note

References describe the order and its historical record. No current statutory consolidation or universal rate conclusion is certified.

Treatment note

Bounded searches on 17 October 2026 for the exact party/case/date and recall/stay terms found no identified later primary order affecting this NAPA decision. This is not exhaustive appellate-docket clearance or proof that no appeal exists. A Supreme Court cause-list hit for Raja Housing v. Kota Naveen Kumar, SLP(C) 5359/2022, is a different older case and was not treated as an appeal from this 2026 order.

Scope of source review

Original GSTAT anti-profiteering order and its administrative summary only. Underlying audit reports, invoices, screening minutes and separate DRC-01 record were not independently obtained.

Identity note

Single respondent, NAPA/165/PB/2025. Distinct from Legacy Global Projects NAPA/164/PB/2025, even if secondary reports discuss both together. Judgment date 8 January 2026, summary/digital signing 9 January 2026.

Primary source

Complete four-page official PDF. All extracted text read and all four pages visually checked; original bytes retained.

[Open original judgment](#)

Source pages: 4

Outcome type: final

Official NAA final-order listing

[Open cited source](#)

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