

Director General of Anti-Profiteering v. Kolte Patil Developers Ltd.

Case number: NAPA/118/PB/2025

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

Decision date: 2026-01-09

Undertaking-based final direction to refund ₹67,02,147 with applicable interest to eligible 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

The respondent stated that it was ready to pay the DGAP-calculated ₹67,02,147 to resolve the matter, and requested three months because payment was to be distributed to numerous homebuyers. DGAP did not object. The short order does not identify the project, number of eligible buyers, investigation period or underlying calculation.

Pinpoint: Paras 4–5, pp. 2–3.

02 Discussion by Hon'ble Tribunal

The Tribunal accepted the DGAP report on the respondent's undertaking and converted that undertaking into a direction to pay eligible homebuyers. On interest, counsel proposed reference to the last payment made by each buyer. The operative direction instead states liability for interest as applicable under Rule 133(3) of the CGST Rules 2017. The note must distinguish counsel's proposed basis from the Tribunal's actual direction.

Pinpoint: Paras 6–8, p. 3.

03 Judicial decision and operative relief

The respondent was directed to pay ₹67,02,147 to eligible homebuyers within three months from the order dated 9 January 2026, together with interest as applicable under Rule 133(3). It was to submit a compliance report after that period to the concerned jurisdictional Commissioner. The matter was disposed of. No independent evidence of payment or compliance has been obtained.

Pinpoint: Paras 6–10 and date line, p. 3.

04 In favour of

Eligible homebuyers on the payment and interest directions; quantified liability was accepted by undertaking.

Final undertaking-based payment order. The three-month direction is historical and its performance remains unverified.

Pinpoint: Paras 6–10, p. 3.

05 AKHB REVIEW POINT

AKHB analysis: Record the amount, eligible recipients, operative interest provision, payment period and compliance recipient separately. The source does not contain the project-level computation or buyer schedule, so those details should not be invented from the aggregate. The undertaking resolves this proceeding without providing a universally applicable computation method.

Do not convert counsel's last-payment proposal into a judicially fixed interest start date. The operative provision refers to Rule 133(3); the short text does not print a rate or individual start/end dates. Obtain the underlying report and applicable rule before calculating a buyer's interest.

The order and caption date are 9 January 2026. The administrative summary and digital signatures carry 12 January; these later processing dates are not substituted for the pronounced order date.

Pinpoint: AKHB analysis of paras 4–10 and administrative date fields, pp. 1–3.

Sources and limitations

Relevant provisions

CGST anti-profiteering proceedings; DGAP report accepted; CGST Rules 2017: Rule 133(3)

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/118/PB/2025, order dated 9 January 2026; administrative processing/signature dates are later.

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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