

Director General of Anti-Profiteering v. BPTP Ltd.

Case number: NAPA/67/PB/2025

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

Decision date: 2026-01-13

Discovery Park complaints closed after settlement, withdrawal and acceptance of DGAP report

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 settlement-linked closure, not a fresh quantified merits calculation.

01 Facts of case and issues

Two complainants raised construction-service profiteering grievances concerning Discovery Park. Following the Reckitt Benckiser litigation, CCI directed reinvestigation by a letter dated 21 March 2024. DGAP submitted its final report on 22 December 2025 and recorded that the complainants had withdrawn their complaints after amicable settlement, supported by withdrawal letters and an annexure to its report.

Pinpoint: Unnumbered reasoned order, physical pp. 3–4; administrative date field p. 2.

02 Discussion by Hon'ble Tribunal

The order records DGAP's conclusion that Section 171 had not been contravened. At the final hearing, emails confirming mutual settlement and absence of further grievance were placed before the Tribunal. The published reasons contain no project-wide numeric calculation or settlement amount.

Pinpoint: Unnumbered reasoned order, physical pp. 3–4; administrative date field p. 2.

03 Judicial decision and operative relief

The Tribunal accepted the DGAP report and closed the matter by its order dated 13 January 2026. No fresh refund, interest or penalty is ordered. The administrative summary and signature date of 15 January are not substituted for the order date.

Pinpoint: Unnumbered reasoned order, physical pp. 3–4; administrative date field p. 2.

04 In favour of

BPTP on closure of the identified complaints following the recorded settlement and report acceptance.

Final settlement-linked closure, not a fresh quantified merits calculation.

Pinpoint: Unnumbered reasoned order, physical pp. 3–4; administrative date field p. 2.

05 AKHB REVIEW POINT

AKHB analysis: Identify the scope of the actual closure. The Tribunal considered the report and the complainants' recorded settlement and withdrawal; this does not establish a universal rule that private withdrawal cancels an otherwise proved statutory liability. The underlying report, annexure, settlement terms and payment records were not independently obtained. Do not invent a project-wide quantification or treat this short disposition as an independent audit of every buyer account.

Pinpoint: AKHB source-based analysis of unnumbered reasoned order, physical pp. 3–4; administrative date field p. 2.

Sources and limitations

Relevant provisions

GST anti-profiteering proceedings, as recorded in the original; CGST Act 2017: Section 171; CGST Rules 2017: Rule 128

Statutory note

Historical source-based explanation of this final disposition; no independent statement of current tax law.

Treatment note

Related litigation identified: the Delhi High Court's batch order dated 15 October 2026 includes BPTP W.P.(C)990/2021. It lists the batch for 7 January 2027 and continues any existing interim order until then. The identified batch order does not establish that the older writ concerns Discovery Park NAPA/67/PB/2025 or stays this 13 January 2026 GSTAT closure. Scope and effect of any interim protection on this specific disposal remain unverified. Do not infer either a stay of this order or absence of litigation.

Scope of source review

Complete 4-page official GSTAT order. Underlying reports and documents mentioned in the reasons were not independently obtained.

Identity note

NAPA/67/PB/2025, 2026-01-13, Director General of Anti-Profiteering v. BPTP Ltd.

Primary source

Complete 4-page original read and visually checked.

[Open original judgment](#)

Source pages: 4

Outcome type: final

Official final-order listing

[Open cited source](#)

Delhi High Court related batch order, 15 October 2026

[Open cited source](#)

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