

Director General of Anti-Profiteering v. Resizone Buildwell Pvt. Ltd.

Case number: NAPA/71/PB/2025

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

Decision date: 2026-01-13

Settled construction-service complaints and negative credit-to-purchase differential: report accepted with no apparent additional ITC savings

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 closure accepting the DGAP no-contravention report after considering both withdrawal of the two complaints and the recorded absence of apparent ITC savings; no new monetary award.

01 Facts of case and issues

Two buyers, Sandeep Gussain and Ishwar Singh, complained under Rule 128 about alleged profiteering in construction services supplied by Resizone Buildwell. The Standing Committee considered the applications on 26 May 2020 and referred them to DGAP. Following the Delhi High Court's Reckitt Benckiser decision, the Competition Commission of India remanded the matter for reinvestigation by letter dated 20 March 2024. DGAP submitted its final report to GSTAT on 24 November 2025.

The report recorded settlement and cancellation of unit A-602 under a deed dated 6 May 2024 for an agreed Rs. 12,50,000, and settlement and cancellation of unit A-102 through a letter dated 13 September 2023 addressed to the Real Estate Appellate Tribunal, Dehradun, for an agreed Rs. 25,00,000. These are settlement amounts recited from the investigation record, not fresh sums awarded by GSTAT. The underlying deed, letter, Annexure 18 and payment evidence were not independently examined.

DGAP also compared the ratio of credit availed to purchase value before and after GST. The order does not reproduce the underlying purchase or credit amounts, full investigation period or project name. The final hearing took place on 13 January 2026 with DGAP represented by its officers.

Pinpoint: Physical p. 3, unnumbered paragraphs 1–6; caption/hearing date on p. 1 and reasoned date line on p. 4. Paragraph positions are descriptive because the source has no printed paragraph numbers.

02 Discussion by Hon'ble Tribunal

The accepted report stated that the credit-to-purchase ratio was 5.4072% before GST and 5.3934% afterwards. The displayed difference is negative 0.0138 percentage points, which reconciles arithmetically. DGAP found no apparent savings and concluded that Section 171 was not contravened. This compares ratios, not the absolute amount of credit, and the underlying Table A and working data are not reproduced in full in the order.

The Tribunal also examined the settlement deed and letter and found that both complainants had withdrawn their complaints and had no further grievances. It expressly returned to the no-apparent-savings finding before accepting the report and closing the matter. Its disposition therefore rests on the combined record of complaint withdrawal and no-benefit investigation findings; it is not a reasoned declaration that every private settlement extinguishes a statutory anti-profiteering claim.

There is a minor source attribution inconsistency: the earlier paragraph associates the September 2023 letter with complainant No. 2, while the later paragraph calls its author complainant No. 1. The note preserves the earlier names and unit-specific recital without treating that later label as a verified correction. The date printed on the reasoned order is 13 January 2026; its signature display and administrative-summary date are 15 January 2026.

Pinpoint: Physical p. 3, report/settlement paragraph beginning “After completion of investigation”, ratio paragraph beginning “Further vide Table-A”, and penultimate paragraph continuing onto p. 4; concluding paragraph on p. 4. Date fields: pp. 1–2 and final page.

03 Judicial decision and operative relief

The Tribunal accepted DGAP's report and closed the matter, being satisfied on the recorded settlements, withdrawal of complaints and absence of apparent additional credit savings. The order is dated 13 January 2026.

There is no operative direction to pay the settlement sums, no new refund or Consumer Welfare Fund deposit, and no interest, penalty or costs award. The recorded Rs. 12,50,000 and Rs. 25,00,000 agreements must not be converted into GSTAT monetary relief. Closure of this anti-profiteering proceeding does not determine performance or enforceability of the underlying settlements or unrelated consumer, RERA or GST claims.

Pinpoint: Physical p. 4, concluding unnumbered paragraph and date line; read with the final two paragraphs on p. 3. Administrative summary item 8 on p. 1.

04 In favour of

Resizone Buildwell Pvt. Ltd., confined to closure of the identified anti-profiteering complaints on the accepted report and settlement record; no universal exemption or new monetary award.

Final merits-linked closure on a short combined record. The express negative credit-to-purchase differential and acceptance of the no-contravention report distinguish it from settlement-only or nonappearance-only closure. The conclusion is limited by the abbreviated reproduced investigation data.

Pinpoint: Physical pp. 3–4, ratio analysis, withdrawal finding and final report-acceptance paragraph.

05 AKHB REVIEW POINT

AKHB analysis: Preserve the settlements, cancellation documents and performance evidence separately from the statutory ITC calculation. A complainant's withdrawal does not by itself reproduce the additional no-benefit finding on which this order also relies.

Check the relevant credit and purchase figures, time periods, allocation method and underlying report before using a ratio comparison in another project. The order supplies only two percentages and their difference. Describe the movement as a 0.0138 percentage-point decrease, without suggesting an absolute reduction in credit or a universal computation formula.

Do not present the recited settlement amounts as an ordered refund, or the closed complaint as proof of all-project tax compliance. Cite physical pages and descriptive paragraph positions, and distinguish the 13 January order from the 15 January administrative/signature display and 16 January posting.

Pinpoint: AKHB commentary based on physical pp. 1–4, particularly the report, settlement and ratio paragraphs on p. 3 and the final direction on p. 4; distinct from the Tribunal's holding.

Sources and limitations

Relevant provisions

CGST Act 2017: Section 171, no-contravention conclusion in the accepted DGAP report; CGST Rules 2017: Rule 128, complaint and Standing Committee referral history

Statutory note

The source decides the identified Section 171 proceeding and recites Rule 128 for the applications. It supplies no independent ruling on RERA, settlement enforcement, credit eligibility or a universal tax-computation formula. References to Reckitt Benckiser and the subsequent CCI remand remain source-attributed; this is not a comprehensive current-law or statutory-version audit.

Treatment note

Checked 17 October 2026. The preserved official PDF was freshly retrieved with identical bytes. Exact-party/case/date searches, official NAA and relevant High Court/Supreme Court domain searches, and the public 77-entry interim-order index did not establish a later matching recall, stay, reversal or modification. The interim index is not a complete docket. A secondary Uttarakhand anti-profiteering case lead with a 2021 CNR was identified, but its official order and relationship to this final were not established; no current-status conclusion is drawn from it. Unrelated RERA recovery and banking proceedings, and secondary reports using a 14 January date, are not treated as later treatment of this 13 January GSTAT order. No complete registry review, absence-of-appeal certification or present enforceability assurance is claimed.

Scope of source review

Complete four-page final order, including two administrative pages and two reasoned pages. Full text and all four images checked. Underlying DGAP Table A, Annexure 18, settlement records, original complaints and accounting data not independently audited. The cited Reckitt decision and CCI remand are source recitals, not a reconstructed full litigation history.

Identity note

NAPA/71/PB/2025, order reference ZA070010126000088H. Cover and reasoned order date 13 January 2026; administrative-summary and visible final-page digital-signature display date 15 January 2026; official posting 16 January 2026. No cryptographic signature validation claimed. The September 2023 letter is attributed to complainant No. 2 in the detailed recital but No. 1 later. No project name, quantified profiteering amount or full investigated period is supplied by this short order.

Primary source

Complete four-page official PDF. All extracted source text and all four source pages visually read; original bytes freshly rechecked against the official URL on 17 October 2026.

[Open original judgment](#)

Source pages: 4

Outcome type: final

Official GSTAT Anti-Profiteering final-order detail

[Open cited source](#)

Pinpoint: The linked complete original supplies the decision and operative directions.

Disclosures and source rights

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

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Source checked: 2026-10-17