

Director General of Anti-Profiteering v. Pyramid Infratech Pvt. Ltd.

Case number: NAPA/119/PB/2025

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

Decision date: 2026-01-15

Urban-67A: wholly post-GST construction project, absence of additional comparative ITC benefit and final no-profiteering closure

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

Bench: A. Venu Prasad, Member (Technical); Single Bench, Court IV

Decision stage: Final substantive determination accepting the DGAP report and closing the Urban-67A anti-profiteering proceedings; not an interim order or remand.

01 Facts of case and issues

A purchaser who booked a flat in 2019 in Pyramid Infratech's Urban-67A project at Sector 67A, Gurugram alleged that the developer had not passed on the benefit of input tax credit through a commensurate price reduction. The complaint concerned Section 171 of the CGST Act, 2017. The DGAP investigated the project and submitted a report dated 12 February 2025 concluding that no additional ITC benefit had accrued because the project commenced entirely after GST was introduced.

The developer produced a project event chart and a declaration opting for old GST rates. The Tribunal recorded the DGAP's position that the project was wholly post-GST and that the option had been validly exercised. The source describes the relevant instrument as Notification No. 03/2019-Central Tax dated 29 March 2019; that wording is retained as a source reference, not independently certified notification nomenclature or current-rate advice.

The source's early chronology is internally inconsistent: it dates the Standing Committee reference 23 August 2025 but describes a consequent DGAP notice dated 30 August 2024 and an investigation report dated 12 February 2025. No date is silently corrected here. The record separately says the developer did not use the offered September 2024 document-inspection opportunity. Notice dated 3 November 2025 invited objections to the DGAP report; none were received. The applicant was absent at the hearings described for 3 December 2025 and 15 January 2026, while DGAP and the developer were represented.

Pinpoint: Physical p. 3, unnumbered paragraphs beginning "The matter", "The Applicant", "Upon receipt", "The DGAP", "Thereafter" and "The matter was listed"; p. 4, opening paragraphs.

02 Discussion by Hon'ble Tribunal

The substantive question was whether the asserted ITC benefit existed in this project and was therefore required to be passed to the purchaser. The Tribunal accepted the investigated factual premise that Urban-67A commenced wholly in the post-GST regime. In its reasoning, there was no comparative additional ITC benefit arising from the transition to GST for this project. The recorded old-rate option supported the DGAP's position; the order does not itself specify a numeric rate or independently calculate a profiteering amount.

The Tribunal referred to Section 171's tax-reduction and ITC-benefit conditions and relied on paragraph 128(d) of an unnamed Delhi High Court judgment dated 29 January 2024. It described that paragraph as addressing construction and supply occurring entirely in the post-GST period. This note reports the reliance actually recorded by GSTAT. The High Court judgment and its later treatment have not been independently examined for this note, so its proposition is not enlarged into a universal rule.

The absence of objections and the applicant's nonappearance formed part of the procedural record. The closure was nevertheless supported by acceptance of the DGAP findings and an express finding of no contravention of Section 171, rather than a bare dismissal for non-prosecution.

Pinpoint: Physical p. 3, final three paragraphs; p. 4, paragraphs beginning "The DGAP reiterated", "It is observed", "Reliance is placed" and "In view".

03 Judicial decision and operative relief

The Tribunal accepted the DGAP report dated 12 February 2025, held that Pyramid Infratech had not contravened Section 171 in the Urban-67A matter and closed the proceedings. It directed circulation of the order to the concerned parties and jurisdictional GST Commissioners for information and necessary action. The summary marks the matter as a closure report and expressly records that it is not a remand.

The decision was pronounced in open court on 15 January 2026, also the date printed in the date-of-order field and concluding date line. The administrative summary date and visible digital-signature overlay are 16 January 2026. No purchaser refund, Consumer Welfare Fund payment, interest, penalty or quantified tax demand is ordered. The decision does not determine unrelated projects or a separate tax assessment.

Pinpoint: Physical p. 4, final operative paragraphs, pronouncement and date line; p. 1, date-of-order and remand fields; p. 2, summary date; p. 4, signature overlay.

04 In favour of

Pyramid Infratech Pvt. Ltd., confined to the alleged failure to pass on additional ITC benefit in the Urban-67A project. DGAP's nil-profitteering report is accepted.

Final no-profitteering closure on the investigated project facts. The summary's "Confirmed" label refers to the accepted outcome and must be read with the reasoned conclusion accepting the DGAP report; it does not signify confirmation of a new tax demand.

Pinpoint: Physical p. 1, summary items 7–8; p. 2, closure-report label; p. 4, operative conclusion.

05 AKHB REVIEW POINT

AKHB analysis: Establish the actual dates of construction and supply, the relevant tax change, the available credit and the option exercised before assuming that a purchaser has a transitional ITC claim. The developer's event chart and rate-option declaration mattered here because the investigated case was one of an entirely post-GST project without the alleged comparative additional benefit. The order does not say that every post-GST project is exempt from Section 171 or that a later tax-rate reduction could never engage a pass-through obligation.

A date of flat booking alone does not establish all construction and supply dates. For another case, obtain the project approvals, construction timeline, contracts, invoices, credit records and option declaration rather than extrapolating this short order. Keep a dispute over additional transitional ITC benefit distinct from a separate rate-reduction allegation. The order supplies no universal percentage, computational formula or entitlement to retain a benefit that is proved on different facts.

The applicant's absence should not be treated as the ratio: the Tribunal expressly accepted the DGAP investigation and decided Section 171 compliance on the record. Equally, the unresolved procedural dates and listing-number discrepancy should remain visible to researchers; neither is cured by inference. The source contains no numbered paragraphs, so this note uses physical pages and opening phrases for its references.

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

Sources and limitations

Relevant provisions

CGST Act 2017: Section 171; CGST Rules 2017: Rules 128 and 129 as recited in the investigation history; Notification No. 03/2019-Central Tax dated 29 March 2019, wording as printed in the original; instrument nomenclature and current applicability not independently certified

Statutory note

Historical source references only. The original prints “Central Tax” without “(Rate)” in its notification reference. No silent correction, current statutory consolidation or general real-estate exemption is asserted.

Treatment note

Bounded searches on 17 October 2026 using the exact party, NAPA/119/PB/2025, decision date, Urban-67A and appeal/stay/recall terms found no identified later primary order affecting this decision. Official-domain searches included GSTAT/NAA, Delhi High Court, Supreme Court and Punjab and Haryana High Court. This is not exhaustive appellate-docket clearance or proof that no appeal exists. Older same-party anti-profiteering litigation is not assumed to concern this 2026 project-specific closure.

Scope of source review

Original GSTAT order and administrative summary, with the official listing and cause list used to check identity. Underlying DGAP report, project event chart, declaration, complaint and notices were not separately obtained. The unnamed Delhi High Court judgment cited at paragraph 128(d) was not independently reviewed for this note.

Identity note

The official listing describes this Pyramid matter as NAPA/110/PB/2025. The original PDF caption and appeal-reference field both state NAPA/119/PB/2025, also corroborated by the official cause lists dated 30 October 2025, 3 December 2025 and 15 January 2026. This note follows the original PDF identity and flags the listing discrepancy; it is not a second judgment under number 110. Decision date 15 January 2026; administrative summary and digital signature dated 16 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 final-order listing, with case-number discrepancy

[Open cited source](#)

Official 15 January 2026 cause list corroborating NAPA/119/PB/2025

[Open cited source](#)

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Source checked: 2026-10-17