

Director General of Anti-Profiteering v. Bollineni Developers Ltd.

Case number: NAPA/110/PB/2025

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

Decision date: 2026-01-16

Final acceptance of DGAP report after complainant non-participation

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

Bench: Justice Mayank Kumar Jain, Member (Judicial); Single Bench Court II

Decision stage: Final procedural report-acceptance disposal; underlying merits are not reproduced.

01 Facts of case and issues

The Tribunal recorded that the complainant had been sent a virtual-hearing link pursuant to the 16 December 2025 order and that the email had been received. The complainant did not appear despite the opportunities recorded in the order. The departmental representative stated that sufficient opportunities had been given.

Pinpoint: Paragraphs 1–9, physical p. 3; caption p. 1.

02 Discussion by Hon'ble Tribunal

The Tribunal relied on that non-participation to accept the DGAP report dated 15 April 2025. The published reasoned page does not reproduce the report's substantive conclusion, project details, investigation period or quantum. It therefore does not support an invented finding of a specific benefit or a general compliance clearance.

Pinpoint: Paragraphs 1–9, physical p. 3; caption p. 1.

03 Judicial decision and operative relief

The Tribunal accepted the DGAP report dated 15 April 2025 and disposed of the matter on 16 January 2026. The short operative text contains no fresh quantified refund, interest or penalty direction.

Pinpoint: Paragraphs 1–9, physical p. 3; caption p. 1.

04 In favour of

Not determinable on the published reasons: the report is accepted and the matter disposed of, but the report's substantive outcome is not reproduced.

Final procedural report-acceptance disposal; underlying merits are not reproduced.

Pinpoint: Paragraphs 1–9, physical p. 3; caption p. 1.

05 AKHB REVIEW POINT

AKHB analysis: Preserve the distinction between a final procedural disposition and a reasoned tax-benefit computation. This order is final for the proceeding, but its published reasons centre on notice and non-participation. Obtain the accepted report before attributing substantive conclusions not reproduced here.

The original and official cause lists use NAPA/110/PB/2025. An official listing for the separate Pyramid Infratech case also prints 110, but Pyramid's original uses 119. Different parties, dates and original texts should remain separate; the listing error does not make this a duplicate.

Pinpoint: AKHB source-based analysis of paragraphs 1–9, physical p. 3; caption p. 1.

Sources and limitations

Relevant provisions

GST anti-profiteering proceedings, as recorded in the original

Statutory note

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

Treatment note

Bounded exact-party/case/date and recall or appeal searches on 17 October 2026 identified no later primary order affecting this disposition. This is not exhaustive docket clearance or verification of compliance.

Scope of source review

Complete 3-page official GSTAT order. Underlying reports and documents mentioned in the reasons were not independently obtained.

Identity note

NAPA/110/PB/2025, 2026-01-16, Director General of Anti-Profiteering v. Bollineni Developers Ltd.

Primary source

Complete 3-page original read and visually checked.

[Open original judgment](#)

Source pages: 3

Outcome type: final

Official final-order listing

[Open cited source](#)

Official cause list corroborating Bollineni 110

[Open cited source](#)

Disclosures and source rights

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Source checked: 2026-10-17