

Director General of Anti-Profiteering v. Sunrise Lifespaces LLP

Case number: NAPA/152/PB/2025

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

Decision date: 2026-01-16

Final acceptance of no-profiteering report after complainant failed to appear

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 report-based no-profiteering disposal with limited published reasoning.

01 Facts of case and issues

Following the earlier hearing order, the registry emailed the complainant a link to attend virtually and recorded receipt. No one appeared for the complainant. Counsel for the respondent requested acceptance of the DGAP report; the departmental representative stated that the report's paragraphs 29–30 found no profiteering and no Section 171 contravention.

Pinpoint: Paragraphs 4–10, physical p. 3; summary p. 1.

02 Discussion by Hon'ble Tribunal

The Tribunal accepted the report against that procedural and investigative background. Unlike a detailed calculation judgment, the published page does not reproduce the project facts, amounts or analysis underpinning the no-profiteering conclusion. The absence of those details limits the general propositions that can be drawn from the order.

Pinpoint: Paragraphs 4–10, physical p. 3; summary p. 1.

03 Judicial decision and operative relief

The DGAP report dated 5 December 2024 was accepted and the matter disposed of on 16 January 2026. The reasoned order contains no fresh refund, interest or penalty direction.

Pinpoint: Paragraphs 4–10, physical p. 3; summary p. 1.

04 In favour of

Sunrise Lifespaces on acceptance of the recorded no-profiteering report and disposal.

Final report-based no-profiteering disposal with limited published reasoning.

Pinpoint: Paragraphs 4–10, physical p. 3; summary p. 1.

05 AKHB REVIEW POINT

AKHB analysis: A report-based no-profiteering disposal should be described accurately without fabricating its underlying calculations. The Tribunal recorded both service/non-appearance and DGAP's stated conclusion. This is not authority for a universal rule that non-appearance alone proves the respondent complied with every obligation. Obtain the accepted report before applying its factual reasoning to another project or period.

Pinpoint: AKHB source-based analysis of paragraphs 4–10, physical p. 3; summary p. 1.

Sources and limitations

Relevant provisions

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

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/152/PB/2025, 2026-01-16, Director General of Anti-Profiteering v. Sunrise Lifespaces LLP

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](#)

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