

Director General of Anti-Profiteering v. Umang Realtech Private Ltd.

Case number: NAPA/143/PB/2025

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

Decision date: 2026-01-16

Winter Hills-77: ITC-benefit dispute closed after association confirmation and acceptance of the 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 recorded-benefit-satisfaction disposal accepting the DGAP report and closing the complaint; no fresh monetary award.

01 Facts of case and issues

The flat buyers' association complained on 8 January 2019 about construction services in Winter Hills-77, Gurgaon. The Standing Committee referred the matter to DGAP. The report dated 13 December 2024 recorded a base benefit of ₹4,16,85,896 plus 12% GST of ₹50,02,308, totalling ₹4,66,88,204. It also addressed benefits already passed and concluded that no remaining ITC benefit appeared due.

After notice seeking clarification, the association's general secretary confirmed in a letter dated 27 December 2025, received by email the next day, that the dispute had been settled through the interim resolution professional and that appropriate GST benefits had been allowed under an MoU dated 5 October 2019 at possession. A copy of the MoU was taken on record.

Pinpoint: Physical pp. 3–4, unnumbered factual paragraphs.

02 Discussion by Hon'ble Tribunal

The Tribunal considered the DGAP report, the association's confirmation and the MoU. After hearing the departmental representative and considering the documents, it was satisfied regarding the settlement of the benefit pass-through dispute. The recorded quantified benefit should be read with the recorded satisfaction of that benefit, rather than presented as a new amount still payable. The original does not reproduce a buyer-by-buyer calculation or payment schedule.

Pinpoint: Physical pp. 3–4, reasoned order.

03 Judicial decision and operative relief

The Tribunal accepted the DGAP report and closed the matter on 16 January 2026. It did not direct a fresh refund, interest calculation or penalty in the reasoned operative text. The administrative summary records that the complainant had received the ITC benefit.

Pinpoint: Physical p. 1, summary item 8; p. 4, concluding paragraphs and date.

04 In favour of

Umang Realtech on closure after the recorded benefit-satisfaction confirmation; the note does not independently certify all underlying payments.

Final closure based on the recorded settlement and confirmation of benefits. The ₹4,66,88,204 is a report figure, not a new operative recovery award.

Pinpoint: Physical pp. 3–4.

05 AKHB REVIEW POINT

AKHB analysis: Separate calculation of a tax benefit from evidence that it was passed to beneficiaries. Here, the report's figure and its conclusion that no benefit remained due were considered alongside the association's written confirmation and MoU. A reliable project record should retain the computation, buyer-wise allocation and actual payment or adjustment evidence.

Do not treat this as a general rule that a private settlement erases an established statutory obligation. The closure rests on the Tribunal's recorded assessment of benefit satisfaction in this particular matter. The underlying MoU, insolvency documents and individual receipts were not independently obtained for this note.

The caption names Umang Realtech Private Ltd.; one passage describing possession refers to Umang Realtors Pvt. Ltd. This source variant is retained as a limitation, without asserting that the companies are legally identical. The source also dates a clarification notice 13 December 2025 while the summary hearing field lists 3 December; those are separately recorded events and are not silently merged.

Pinpoint: AKHB analysis of physical pp. 1 and 3–4.

Sources and limitations

Relevant provisions

CGST Rules 2017: Rule 128; GST anti-profiteering benefit pass-through dispute

Statutory note

Historical source-based explanation of the recorded satisfaction and closure; not a project-wide independent compliance audit.

Treatment note

Related litigation identified: the Delhi High Court's batch order dated 9 September 2026 included Umang Realtech's W.P.(C) 8228/2024, called for issue charts and continued any existing interim orders until 15 October 2026. The case-specific order dated 15 October 2026 records that the petitioner sought permission to withdraw that writ petition; the Court permitted withdrawal of the petition (paragraphs 1–2). Neither order identifies NAPA/143/PB/2025 or the 16 January 2026 GSTAT closure. Withdrawal is not a merits affirmation of this GSTAT disposal. The precise relationship between the writ and this closure, and any other later treatment, remain unverified.

Scope of source review

Complete four-page official order. Underlying DGAP report, MoU, association letter, insolvency documents and buyer payment records were not independently obtained.

Identity note

NAPA/143/PB/2025, 16 January 2026. Caption: Umang Realtech Private Ltd.; possession narrative contains Umang Realtors Pvt. Ltd. without explanation of entity relationship.

Primary source

Complete four-page official source read and visually checked.

[Open original judgment](#)

Source pages: 4

Outcome type: final

Official NAA listing

[Open cited source](#)

Delhi High Court related batch order, 9 September 2026

[Open cited source](#)

Delhi High Court case-specific withdrawal order, 15 October 2026

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