

Director General of Anti-Profiteering v. Axis Infratech LLP

Case number: NAPA/154/PB/2025

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

Decision date: 29 January 2026

24K project proceedings concluded after verification of the remaining buyer-specific ITC benefit

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

Bench: Shri Anil Kumar Gupta, Member (Technical), Single Bench Court No. 3

Decision stage: Final reasoned compliance-based disposal for the 24K project after verification of the remaining Rs. 17,829 buyer payment; not a finding that no additional ITC benefit arose.

01 Facts of case and issues

A homebuyer complained that Axis Infratech LLP, described as formerly Axis Infratech Pvt. Ltd., had not passed on additional input tax credit through commensurate price reduction for construction services in its 24K project at Vadodara. DGAP's report dated 28 November 2024 identified 11 eligible buyers whose units had been sold before the completion certificate dated 16 May 2019; nine later-sold units were excluded from that investigation.

DGAP reported base benefit of Rs. 23,02,653 plus 12% GST of Rs. 2,76,318, aggregating to Rs. 25,78,971. It reported Rs. 42,03,560 already passed on across the 11 buyers, but a buyer-specific shortfall of Rs. 17,829 for Flat 1101 remained. The issue was whether that individual shortfall had also been discharged.

Pinpoint: Paragraphs 1–4, physical pp. 2–4.

02 Discussion by Hon'ble Tribunal

The reported credit-to-purchase ratios were 5.45% before GST and 7.88% afterwards, a 2.43 percentage-point increase. Paragraph 3 describes an area-based calculation by reference to the Delhi High Court's W.P.(C) 7743/2019. Its compressed savings/per-area recital is not a full calculation schedule and should not be reconstructed into a new assessment.

The buyer-specific comparison was Rs. 3,21,793 due against Rs. 3,03,964 already passed on. Axis accepted the report and submitted that it transferred the remaining Rs. 17,829. The Tribunal considered the 15 December 2025 submission, buyer confirmations and DGAP verification, and expressly recorded the NEFT transfer dated 13 December 2025.

Aggregate excess benefits to other buyers did not dispose of the identified shortfall: the order separately verified payment to that buyer. Paragraph 7 repeats the Rs. 42,03,560 aggregate and separately records Rs. 17,829; it does not state a newly reconciled grand total. No revised aggregate or general cross-buyer set-off rule is inferred.

Pinpoint: Methodology: paragraph 3, physical pp. 3–4. Individual shortfall and verification: paragraphs 4–7, physical pp. 4–5.

03 Judicial decision and operative relief

GSTAT held that the respondent had fully discharged its Section 171 obligation to the eligible recipients for the 24K project. It accepted DGAP's report dated 28 November 2024, concluded the proceedings arising from the complaint and held that no further action was warranted on this record. Copies were directed to the interested parties and jurisdictional CGST/SGST Commissioners, Gujarat.

No fresh quantified payment, separate interest award or reasoned penalty exemption is stated in the operative paragraphs. The decision records compliance as assessed by the Tribunal; this note does not independently audit subsequent accounts or enlarge that finding to other projects.

Pinpoint: Paragraphs 7–10, physical pp. 5–6; administrative summary, physical p. 2.

04 In favour of

Axis Infratech LLP for closure of the 24K proceedings after buyer-specific compliance was accepted; the eligible buyers' benefit entitlement and the separately verified Rs. 17,829 payment remain part of that result.

Final project-specific compliance disposal. Closure follows payment verification rather than absence of additional benefit, and supplies no general interest or penalty immunity.

Pinpoint: Paragraphs 7–8, physical p. 5.

05 AKHB REVIEW POINT

AKHB analysis: Reconcile benefits buyer by buyer using the DGAP schedules, final invoices, acknowledgements and payment evidence. A project-level total exceeding the computed amount should not be used as a substitute for checking an identified recipient's shortfall.

Keep the original report date, compliance submission and transfer date separate. Do not add the separately recorded Rs. 17,829 to a repeated aggregate without obtaining the underlying reconciliation, or infer a universal rule permitting excess benefits for one buyer to discharge another's entitlement.

For reliance on the calculation methodology, obtain the complete report and area schedules. The short savings/per-area recital does not provide a reliable standalone formula for another project. Absence of a separate interest or penalty direction here is not a general exemption.

Pinpoint: AKHB commentary based on paragraphs 2–8, physical pp. 3–5. Recommendations are distinct from the Tribunal's holding.

Sources and limitations

Relevant provisions

CGST Act 2017: Section 171; CGST Rules 2017: Rule 129; CGST Act 2017: Sections 109 and 171(2), institutional/current-law context; Central Tax Notifications 18/2024 and 19/2024, empowerment and new-request-cutoff context.

Statutory note

Checked 13 October 2026. Section 171(1) requires the benefit of a tax-rate reduction or ITC to be passed to recipients through commensurate price reduction. Notification 18/2024-Central Tax, issued under Section 171(2) read with Section 109(1) and the second proviso to Section 109(5), empowers the Principal Bench constituted under Section 109(3) from 1 October 2024. Notification 19/2024-Central Tax fixes 1 April 2025 as the date from which the authority shall not accept new examination requests. Its text does not repeal Section 171 or direct automatic termination of pending matters. This anti-profiteering jurisdiction must be distinguished from ordinary GST appellate jurisdiction; earlier NAA/CCI investigations are historical steps.

Treatment note

Checked 13 October 2026. No later case-specific stay, recall, reversal or appeal disposition was located in the bounded official-source searches and the reviewed public final/interim order listings. This is not certification that no proceeding or stay exists, or that the complete current docket has been checked. The Delhi High Court's 29 January 2024 Reckitt Benckiser judgment appears in further Supreme Court proceedings, including SLP(C) 12705/2024 in the 13 May 2026 cause list. Listing is not merits approval or a stay ruling, and the complete current Supreme Court docket was not verified.

Scope of source review

One final order of the GSTAT Principal Bench exercising anti-profiteering jurisdiction. DGAP reports and earlier NAA/CCI or High Court steps are history as recorded in this order unless a separate source is expressly identified. The administrative form is read with the signed reasons. Ordinary GST appeals, all State Benches and corpus-wide completeness are not covered.

Identity note

NAPA/154/PB/2025; order reference ZA070010126000155H; 29 January 2026. The source describes Axis Infratech LLP as formerly Axis Infratech Pvt. Ltd. The 24K project, 11 investigated eligible buyers and later-sold-unit exclusion are retained. Rs. 42,03,560 and the separately recorded Rs. 17,829 are not converted into a new aggregate.

Primary source

Source description: Complete 6-page official PDF, including Form GST APL-04A and the final reasoned order. Every original page read and individually viewed; source bytes preserved.

Official source: [Open source document](#)

Source pages: 6

Outcome type: final

Additional source

Central Tax Notification 18/2024 dated 30 September 2024

Source document: [Open source document](#)

Pinpoint: Paragraphs 1–2, physical p. 1: statutory power and commencement on 1 October 2024.

Central Tax Notification 19/2024 dated 30 September 2024

Source document: [Open source document](#)

Pinpoint: Operative paragraph, physical p. 1: 1 April 2025 cutoff for accepting examination requests.

CGST Act 2017, India Code compilation marked as at 11 June 2026

Source document: [Open source document](#)

Pinpoint: Sections 109 and 171; relevant statutory passages reviewed, not a complete legislative-update audit.

Reckitt Benckiser India Private Limited v. Union of India, Delhi High Court, 29 January 2024

Source document: [Open source document](#)

Pinpoint: W.P.(C) 7743/2019 and connected matters; background authority. This note does not claim final Supreme Court approval.

Supreme Court cause list for 13 May 2026

Source document: [Open source document](#)

Pinpoint: Physical p. 37, Reckitt SLP(C) 12705/2024. Listing evidence only, not a merits judgment or stay order.

Disclosures and source rights

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

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