

Director General of Anti-Profitteering v. Shrivision Towers Pvt. Ltd.

Case number: NAPA/136/PB/2025

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

Decision date: 29 January 2026

Shriram Greenfield Phase I: revised no-profitteering report accepted and buyer objections rejected, with a narrow methodology qualification

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

Bench: Justice Shri Mayank Kumar Jain, Member (Judicial), Single Bench Court No. 2

Decision stage: Final reasoned acceptance of the revised no-contravention report for the investigated Phase I record, rejecting the complainant's objections.

01 Facts of case and issues

The complaint concerned Flat D-206 in Phase I of Shriram Greenfield. The source says Phase I began in March 2015 and was completed in August 2019; the complainant booked in January 2018. Phase II, stated to run from 3 October 2017 to 30 September 2021, was excluded from this investigation because it began after GST.

The earlier DGAP computation was Rs. 14,48,44,274 for the respondent and Rs. 2,32,982 for the complainant. CCI's 20 March 2024 letter directed reinvestigation under Rule 129 after Reckitt Benckiser. The revised report dated 3 February 2025 found no Section 171 contravention; the earlier figures are historical computations, not the final award.

Pinpoint: Paragraphs 3–7, physical pp. 3–5; paragraph 13, physical p. 6.

02 Discussion by Hon'ble Tribunal

DGAP compared credit with purchase value and recorded a decline from 15.25% before GST to 14.57% afterwards, or 0.68 percentage points. The narration labels Rs. 19,89,66,636 GST credit as pertaining to the pre-GST period even though it is used in the post-GST comparison; this inconsistent period description is preserved, not silently corrected.

The buyer challenged the changed calculation and relied on the developer's promise to pass on benefit. The respondent said any promise depended on actual savings. GSTAT accepted the revised data-based report and held that the confirmation alone did not establish the claimed statutory entitlement on this record. This does not determine every possible contractual claim.

02 Discussion by Hon'ble Tribunal

Paragraph 14 quotes Reckitt 128(d), which requires post-GST construction, purchase after completion and full upfront payment. Paragraph 15 then reasons from the complainant's post-GST booking that the price already reflected ITC. The order's own Phase I dates span the GST transition and place the January 2018 booking before August 2019 completion; it does not demonstrate all the quoted conditions. Report the Tribunal's reasoning with this factual-fit limitation rather than asserting that every post-GST booking excludes ITC benefit.

Pinpoint: Credit comparison and inconsistent period wording: paragraphs 5–6, physical pp. 3–4. Objections and replies: paragraphs 7–9, physical pp. 4–6. Tribunal reasoning: paragraphs 13–18, physical pp. 6–8.

03 Judicial decision and operative relief

GSTAT accepted DGAP's 3 February 2025 report and rejected the complainant's objections. It directed communication of the judgment to the concerned CGST/SGST Commissionerate for record and necessary action, if any. No refund, interest amount or penalty was imposed in the operative order.

The result is confined to the investigated Phase I facts and the revised report. Phase II's exclusion is a feature of the investigation, not a universal exemption for every post-GST project or later tax-rate reduction. The source's credit-period wording and the incomplete fit with Reckitt 128(d) remain qualified.

Pinpoint: Paragraphs 16–23 and signature/date, physical pp. 8–9.

04 In favour of

Shrivision Towers Pvt. Ltd. on acceptance of the revised no-contravention report and rejection of this buyer's objections for Phase I; the result carries the recorded credit-period and Reckitt factual-fit limitations.

Final project/phase-specific no-profiteering disposal. Neither the historical DGAP computation nor a broad post-GST-booking exemption is the operative outcome.

Pinpoint: Paragraphs 19–23, physical pp. 8–9.

05 AKHB REVIEW POINT

AKHB analysis: Preserve construction start, completion, booking and payment dates as separate facts when applying Reckitt. A post-GST booking date alone does not establish the completed-construction and full-upfront-payment conditions quoted in paragraph 128(d).

Obtain the revised report and credit schedules before resolving the source's pre/post-GST period description or comparing it with the earlier Rs. 14,48,44,274 computation. The historical amount must not be presented as a surviving demand after the report's acceptance.

05 AKHB REVIEW POINT

Distinguish a rejected Section 171 objection from a definitive ruling on every contractual promise. Assess any different project, buyer or tax-rate event on its own evidence rather than extending Phase II's investigation exclusion automatically.

Pinpoint: AKHB commentary based on paragraphs 4–20, physical pp. 3–8, and Reckitt paragraph 128(d). Recommendations are distinct from GSTAT'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 order staying, recalling, reversing or modifying this identified GSTAT decision was located in the bounded official-domain searches and final-order index pages 1–8. This is not certification that no appeal, stay or later proceeding exists; the complete current docket and actual compliance were not verified. The related Delhi High Court Reckitt Benckiser judgment of 29 January 2024 is involved in further Supreme Court proceedings. The 31 July 2024 order in the Anand Rathi SLP batch, including SLP(C) 12705/2024, directs listing and completion of pleadings, without a merits ruling or stay in that order. The 13 May 2026 cause list also lists that SLP. Neither source establishes the complete current appellate position.

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/136/PB/2025; order reference ZA070010126000153H; 29 January 2026. The caption appends an unfinished parenthetical Shriram Greenfield reference to Shrivision Towers Pvt. Ltd.; no separate corporate identity or rename is inferred. Phase I and Phase II, the inconsistent GST-credit period label and the full Reckitt 128(d) conditions remain distinct.

Primary source

Source description: Complete 9-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: 9

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.

Supreme Court record of proceedings, Anand Rathi SLP batch, 31 July 2024

Source document: [Open source document](#)

Pinpoint: SLP(C) 12705/2024 appears on physical p. 2; operative paragraphs 1–3, physical p. 5, concern procedural listing and pleadings. No merits or stay ruling in that order; not a complete current-docket check.

Disclosures and source rights

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

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