

Director General of Anti-Profiteering v. Prateek Infraprojects India Pvt. Ltd.

Case number: NAPA/105/PB/2025

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

Decision date: 3 February 2026

Anti-profiteering in construction: no additional input-tax-credit benefit on the investigated Prateek Edifice record

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 disposal accepting the DGAP report of no contravention; project- and period-specific merits conclusion.

01 Facts of case and issues

Two homebuyers complained that the developer of Prateek Edifice, Sector 107, Noida, had not passed on the benefit of input tax credit in its construction services. The Standing Committee reference was received on 24 January 2020. Following an initial DGAP report, remittals by the earlier anti-profiteering authorities and reinvestigation in light of the Delhi High Court order dated 29 January 2024, DGAP furnished its report dated 4 June 2025 to the GSTAT Principal Bench on 20 June 2025. The current investigation covered 1 July 2017 to 29 October 2018.

Applicant No. 1 had reported a settlement deed dated 15 January 2025 resolving his complaint and other grievances in pending NCDRC proceedings. His counsel reiterated that position. Applicant No. 2 and the developer did not file submissions on the report or appear at the recorded final hearings. The issue was whether additional ITC had accrued and had been withheld contrary to Section 171.

Pinpoint: Unnumbered factual introduction and paragraphs 1–6, physical pp. 4–5; caption and appearances, physical p. 3.

02 Discussion by Hon'ble Tribunal

DGAP compared credit availed with purchase value. Its reported ratio was 6.46% before GST and 2.70% after GST, a decline of 3.76 percentage points. It concluded that no additional ITC benefit had accrued after introduction of GST. This is the reported purchase-value comparison in this particular investigation; the order does not lay down a universal calculation method for every developer.

After recording the notice, settlement and hearing history, the Tribunal expressly accepted the 4 June 2025 investigation report and its conclusion that Section 171 had not been contravened. The outcome therefore rests on a substantive no-contravention conclusion as well as the procedural history. It should not be described as a dismissal solely because one homebuyer settled, or as a rule that settlement automatically extinguishes statutory anti-profiteering proceedings. The short order does not reproduce the underlying ledgers or a detailed independent computation.

Pinpoint: Paragraphs 3–7, physical pp. 4–5; summary form, physical p. 2.

03 Judicial decision and operative relief

The Tribunal accepted the DGAP investigation report dated 4 June 2025, found no Section 171 contravention on that report and disposed of the matter. It directed supply of the order to both applicants, the respondent and the concerned CGST/SGST Commissioners. No refund, Consumer Welfare Fund deposit, interest or penalty was ordered. The final order is signed and dated 3 February 2026.

Pinpoint: Paragraphs 7–10 and signature/date, physical p. 5.

04 In favour of

The developer, Prateek Infraprojects India Pvt. Ltd., on the investigated project and period: no additional ITC benefit and no Section 171 contravention were found. This is not a blanket clearance of all projects or independent consumer claims.

Final reasoned, fact-specific no-contravention disposal. The settlement of Applicant No. 1 is part of the history, while the operative statutory outcome is acceptance of the DGAP no-contravention report.

Pinpoint: Paragraphs 4–8, physical pp. 4–5.

05 AKHB REVIEW POINT

AKHB analysis: Reconcile eligible credit, purchase values and the exact project period before assessing whether a post-GST benefit arose. Preserve the successive investigation reports and the data supporting each calculation. A negative ratio difference must be checked against the same denominator and comparable periods; it should not be transported mechanically into another project.

Keep the statutory investigation and any private settlement distinct. Obtain the actual settlement and consumer-forum orders before asserting what other claims ended. The present order is useful for its recorded project-specific finding, not for a general exemption from passing on ITC.

Verify the docket when citing or seeking a certified copy. The first-page caption and signed-order heading use NAPA/105/PB/2025, while field 2 of Form GST APL-04A prints NAPA/105A/PB/2025. This note follows the reasoned-order identity and preserves the discrepancy.

Pinpoint: AKHB commentary based on paragraphs 3–8, physical pp. 4–5; case-number discrepancy at physical pp. 1 and 3. Recommendations are distinct from the Tribunal's holding.

Sources and limitations

Relevant provisions

CGST Act 2017: Section 171. Sections 109 and 171(2), and Central Tax Notifications 18/2024 and 19/2024, are reviewed below as institutional/current-law 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. Targeted official-domain searches did not locate a later case-specific stay, reversal or appellate decision concerning this identified GSTAT order. This is a bounded search result, not certification that no appeal or stay exists. The Delhi High Court's judgment in Reckitt Benckiser, W.P.(C) 7743/2019, dated 29 January 2024, is relevant background authority. Supreme Court records list Reckitt's SLP(C) 12705/2024, including the cause list for 13 May 2026. Those records establish further proceedings but do not establish a stay, affirmation or final Supreme Court outcome; the current complete appellate docket was not verified.

Scope of source review

One final order of the GSTAT Principal Bench exercising anti-profiteering jurisdiction. DGAP investigation reports and earlier NAA/CCI steps are procedural history, not separate GSTAT decisions. The administrative form is read with the signed reasons. This is not coverage of ordinary GST appeals or all State Benches.

Identity note

Primary docket: NAPA/105/PB/2025 in the caption and reasoned heading. Administrative form field 2: NAPA/105A/PB/2025. Order reference: ZA070010226000006H. These are not silently counted as two decisions.

Primary source

Source description: Complete 5-page official PDF, including Form GST APL-04A and the signed final order. All original pages read and individually viewed; original bytes preserved. A fresh official download on 13 October 2026 was byte-identical to the retained original.

Official source: [Open source document](#)

Source pages: 5

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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Source checked: 13 October 2026