

Director General of Anti-Profitteering v. Pacifica Developers Pvt. Ltd.

Case number: NAPA/148/PB/2025

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

Decision date: 10 February 2026

Reflections project: no additional ITC benefit found on the reinvestigated purchase-value comparison

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

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

Decision stage: Final reasoned no-contravention disposal accepting the DGAP report for the Reflections project alone.

01 Facts of case and issues

A homebuyer's complaint dated 16 October 2019 alleged that Pacifica Developers had failed to pass on additional input tax credit after GST commenced, in relation to the Reflections residential project in Ahmedabad. DGAP submitted an initial report dated 31 December 2020. While it was pending before CCI, the Delhi High Court's 29 January 2024 judgment prompted reconsideration of the earlier real-estate methodology. CCI directed reinvestigation on 21 March 2024, followed by the DGAP report dated 6 December 2024.

The report described 468 residential units across nine towers, a project start in 2012 and an occupancy certificate dated 17 September 2018. Paragraph 3 expressly confines the investigation to Reflections, where the applicant booked her unit. The issue was whether the reinvestigated record showed an additional ITC benefit that had to be passed on.

Pinpoint: Unnumbered opening and paragraphs 2–3, physical pp. 2–4.

02 Discussion by Hon'ble Tribunal

DGAP compared credit availed with purchase value and reported 7.09% before GST and 6.44% after GST, a fall of 0.65 percentage points. It concluded that no additional ITC benefit had accrued after introduction of GST. The signed order reports those ratios but does not reproduce the complete underlying accounts or establish a universally applicable developer-computation formula.

The Tribunal recorded notice and repeated opportunities to file submissions. Neither the applicant nor the respondent appeared or filed a response at the hearings identified in paragraph 5. It then expressly accepted the DGAP report and its no-contravention conclusion. The final outcome therefore includes adoption of the substantive investigation result; it is not merely a dismissal for non-appearance.

The history's description of the Delhi High Court's criticism of the earlier methodology must not be expanded into a holding that all real-estate anti-profitteering claims fail. This order's reasoning and project limitation control its use.

Pinpoint: Paragraphs 2–6, physical pp. 3–4.

03 Judicial decision and operative relief

The Tribunal accepted the DGAP investigation report dated 6 December 2024 finding no contravention of Section 171 and disposed of the matter. Copies were to be supplied to the applicant, respondent and concerned CGST/SGST Commissionerate. No refund, fund deposit, interest or penalty was directed. The printed decision date and administrative form give 10 February 2026.

Pinpoint: Paragraphs 6–9, physical pp. 4–5; form and decision date, physical pp. 1–2 and 5.

04 In favour of

Pacifica Developers Pvt. Ltd. for the investigated Reflections project: the no-additional-ITC and no-contravention conclusion was accepted. No general clearance of other projects or later periods.

Final reasoned disposal on a project-specific no-contravention report. The earlier CCI reinvestigation direction is procedural history; GSTAT did not order another remand.

Pinpoint: Paragraphs 3–7, physical pp. 3–4.

05 AKHB REVIEW POINT

AKHB analysis: Match the credit numerator, purchase-value denominator, project boundary and comparison periods before relying on a negative ratio difference. Preserve the complete reinvestigation report and reconciliations, since the short signed order does not expose the source ledgers.

A favourable result on one residential project should not be generalized to every development of the same company. Nor should the recorded non-appearance be treated as a substitute for proving the substantive no-benefit conclusion.

Use the printed order date for citation, while retaining the digital-signature timestamp separately. The last page is dated 10 February 2026 but displays a signature timestamp of 11 February 2026. That difference does not create a second decision.

Pinpoint: AKHB commentary based on paragraphs 3–6, physical pp. 3–4, and date/signature block, physical p. 5. Recommendations are distinct from the Tribunal's holding.

Sources and limitations

Relevant provisions

CGST Act 2017: Section 171; CGST Rules 2017: Rule 129 and Rule 129(6); 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. 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 complete current appellate docket and compliance position were not verified. The Delhi High Court's 29 January 2024 judgment in Reckitt Benckiser, W.P.(C) 7743/2019, forms the reported background to reinvestigation. Supreme Court records list Reckitt's SLP(C) 12705/2024, including on 13 May 2026; the listing establishes further proceedings, not a stay, affirmation or final Supreme Court outcome.

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/148/PB/2025; order reference ZA070010226000044H. Decision date 10 February 2026 follows the printed final-order date and form. The digital-signature stamp on physical p. 5 records 11 February 2026; it is not treated as a separate decision.

Primary source

Source description: Complete 5-page official PDF, including Form GST APL-04A and the final reasoned order. Every original page read and individually viewed; source 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