

Director General of Anti-Profiteering v. Alton Buildtech Pvt. Ltd.

Case number: NAPA/113/PB/2025

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

Decision date: 17 February 2026

Aangan Phase-I: Rs. 47,71,823 plus applicable interest payable to buyers; no retrospective penalty

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

Bench: Shri A. Venu Prasad, Member (Technical), Single Bench Court No. 4

Decision stage: Final reasoned contravention and buyer-payment order; penalty excluded for the pre-2020 period; High Court deposit return not itself ordered.

01 Facts of case and issues

Homebuyers alleged that Alton Buildtech had not passed on additional ITC after GST commenced in relation to Aangan Phase-I at Gurugram. On an earlier investigation, NAA determined Rs. 6,24,48,008 profiteering in Order 65/2020 dated 16 October 2020. The GSTAT order records reconsideration following the Delhi High Court's 29 January 2024 judgment and a 25 April 2024 remand through CCI to DGAP.

The new DGAP report dated 26 March 2025 covered July 2017 to March 2019 and quantified a much lower amount. The respondent unequivocally accepted it and agreed to pass on the benefit with applicable interest according to the buyer-wise Annexure-13. Applicants present at the 4 February 2026 hearing had no objection to acceptance. The Tribunal had to determine liability and the corresponding payment directions on that record.

Pinpoint: Paragraphs 1–7, physical pp. 2–4; applicants' position at paragraph 9, physical p. 4.

02 Discussion by Hon'ble Tribunal

DGAP reported an ITC-to-purchase-value ratio of 13.80% before GST and 14.72% after GST, a difference of 0.92 percentage points. It calculated Rs. 44,18,355 benefit and added Rs. 3,53,468 GST, producing the stated total of Rs. 47,71,823. GSTAT considered the report, the respondent's acceptance and the applicants' statements, and expressly held that the additional benefit had not been passed on, contravening Section 171(1). The earlier NAA amount is historical, not the current GSTAT payment amount.

For penalty, paragraph 11 held that Section 171(3A), effective from 1 January 2020, could not be applied retrospectively to the 1 July 2017–31 March 2019 contravention period. Interest under the separate recipient-return remedy, Rule 133(3)(b), was nevertheless ordered. The order does not reproduce a buyer-level interest computation.

The respondent also reported an earlier Rs. 2 crore deposit pursuant to Delhi High Court orders dated 17 March 2021. GSTAT expressed no objection to return being sought by appearing before that Court. This is not itself an executable refund direction to release the High Court deposit, nor an automatic set-off against the buyer-payment obligation.

Pinpoint: Ratios and amount: paragraphs 5–6, physical p. 3. Acceptance, deposit and liability: paragraphs 7–10, physical p. 4. Penalty and interest: paragraphs 11–13, physical pp. 4–5.

03 Judicial decision and operative relief

The DGAP report dated 26 March 2025 was accepted. Alton was directed to pass on Rs. 47,71,823 plus applicable interest under Rule 133(3)(b) to eligible homebuyers in accordance with Annexure-13, within 30 days from the date of the order. It also had to submit a compliance report to DGAP and the jurisdictional GST Commissioner(s), evidencing disbursement to all eligible recipients, within the same period. The proceedings were disposed of; no Section 171(3A) penalty was imposed for the historical period.

The 30-day period in this February 2026 order has elapsed by the review date. Actual disbursement, interest payment, compliance reporting, any extension and any later High Court release of the Rs. 2 crore deposit were not verified. The original PDF does not include Annexure-13, so this note does not identify individual buyer entitlements.

Pinpoint: Paragraphs 11–16, physical pp. 4–5; limited deposit observation at paragraph 8, physical p. 4.

04 In favour of

Predominantly the eligible homebuyers on principal benefit plus interest; the developer obtained exclusion of retrospective Section 171(3A) penalty and only a no-objection observation on seeking return of its High Court deposit. Mixed outcome, not full exoneration.

Final quantified recipient-payment order of Rs. 47,71,823 plus applicable interest, with pre-2020 penalty excluded. The Rs. 2 crore High Court deposit was not ordered refunded or automatically adjusted by GSTAT.

Pinpoint: Paragraphs 8 and 10–15, physical pp. 4–5.

05 AKHB REVIEW POINT

AKHB analysis: Distinguish the current reinvestigation amount from the earlier NAA figure when advising on payment, provisioning or compliance. Preserve the buyer-wise annexure and reconcile principal, GST component, interest, payment dates and acknowledgements for every eligible recipient. Consent to a report is not evidence that payment was completed.

Assess interest and penalty separately. The exclusion of a retrospective penalty does not remove the expressly ordered recipient-return interest. Do not import a conclusion concerning interest on Consumer Welfare Fund deposits under Rule 133(3)(c) into this Rule 133(3)(b) direction.

Treat a deposit held under High Court orders as a separate court-controlled matter. Obtain the actual release or adjustment order before treating the Rs. 2 crore as available cash or as satisfaction of the homebuyer obligation. The Tribunal's no-objection language does not establish that release occurred.

Pinpoint: AKHB commentary based on paragraphs 2–14, physical pp. 3–5. Recommendations are distinct from the Tribunal's holding.

Sources and limitations

Relevant provisions

CGST Act 2017: Section 171(1) and Section 171(3A); CGST Rules 2017: Rule 129, Rule 129(6) and Rule 133(3)(b); 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. Rule 133(3)(b), in the official rules compilation updated through 13 September 2018, already provided for return to the recipient with interest at 18% from collection of the higher amount until return or recovery. That statutory text is context for the order's phrase applicable interest; it does not supply a verified case-specific interest computation. The separate amendment of the Consumer Welfare Fund clause, Rule 133(3)(c), should not be imported into this recipient-return remedy. Section 171(3A) was inserted by Finance (No. 2) Act 2019, section 112, brought into force on 1 January 2020 by Notification 01/2020-Central Tax. The Tribunal applied that commencement date to exclude penalty for this earlier period, while retaining recipient-return interest.

Treatment note

Checked 13 October 2026. Official Delhi High Court orders in M/s Alton Buildtech India Pvt. Ltd. v. Union of India & Ors., W.P.(C) 3508/2021, record a Rs. 2 crore deposit direction dated 17 March 2021 and a remand to CCI dated 25 April 2024. These details closely match the history in this GSTAT order, although the High Court caption includes "India" and the retrieved orders do not expressly identify NAPA/113/PB/2025, so the connection remains qualified.

CM APPL. 23482/2026 is expressly described in the 10 April 2026 order as an application to release Rs. 2 crore. The latest order retrieved, dated 31 August 2026, lists that application on 28 October 2026 and grants no release, stay or merits relief. These procedural orders do not establish payment to homebuyers, actual release of the deposit, or appellate clearance of the GSTAT decision. No later case-specific stay or reversal was located in the bounded search; the complete current docket was not verified.

The background Reckitt Benckiser judgment of 29 January 2024 is also not described as Supreme Court-final: official records list SLP(C) 12705/2024, including on 13 May 2026, without establishing 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/113/PB/2025; order reference ZA070010226000073H; 17 February 2026. Present principal Rs. 47,71,823 comprises Rs. 44,18,355 plus Rs. 3,53,468 GST. The earlier Rs. 6,24,48,008 NAA determination and Rs. 2 crore High Court deposit are separate historical figures, not additional current payment amounts.

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: mixed

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.

CGST Rules 2017, official compilation updated through 13 September 2018

Source document: [Open source document](#)

Pinpoint: Rule 133(3)(b), physical p. 106 (printed p. 99): recipient return with 18% interest; a historical statutory version, not a complete current-rule audit.

Central Tax Notification 01/2020 dated 1 January 2020

Source document: [Open source document](#)

Pinpoint: Operative paragraph, physical p. 1: commencement of specified Finance (No. 2) Act 2019 provisions, including section 112, from 1 January 2020.

Delhi High Court, W.P.(C) 3508/2021, order dated 17 March 2021

Source document: [Open source document](#)

Pinpoint: Paragraphs 3–3.3, physical p. 2 of 2: Rs. 2 crore deposit direction and conditional interim protection. No current continuation of that protection is inferred.

Delhi High Court, connected anti-profiteering matters, order dated 25 April 2024

Source document: [Open source document](#)

Pinpoint: Paragraph 1 table, physical p. 48, and paragraphs 2 and 9, physical p. 49 of 49: Alton W.P.(C) 3508/2021 included in remand to CCI. Relevant passages reviewed; not a full review of every connected case.

Delhi High Court, W.P.(C) 3508/2021, order dated 10 April 2026

Source document: [Open source document](#)

Pinpoint: Physical p. 1: CM APPL. 23482/2026 identified as seeking release of Rs. 2 crore; listing direction only.

Delhi High Court, W.P.(C) 3508/2021, order dated 31 August 2026

Source document: [Open source document](#)

Pinpoint: Paragraph 1, physical p. 1: CM APPL. 23482/2026 listed on 28 October 2026; no release, stay or merits relief.

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.

General disclaimer: For professional information only; not legal advice. Read the judgment and applicable law in full and obtain case-specific advice before acting.

©AKHB & Associates. This copyright notice applies to the original AKHB research note, analysis and presentation. It does not assert ownership of the judicial orders, judgments, legislation, circulars or other third-party source material. Rights in those sources remain with their respective rights holders, as applicable.

Source checked: 13 October 2026