

Director General of Anti-Profiteering v. Tata Play Limited

Case number: NAPA/166/PB/2025

Citation: No neutral or reporter citation printed for this GSTAT judgment in the identified official PDF.

Decision date: 11 March 2026

DTH additional-ITC and cumulative-tax-incidence determination; subsequent Delhi High Court protection against coercive steps

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

Bench: Justice (Retd.) Dr. Sanjaya Kumar Mishra, President, and A. Venu Prasad, Member (Technical), Division Bench Court I; reasons by A. Venu Prasad

Decision stage: Final GSTAT principal determination; challenged in W.P.(C) 5725/2026 with Delhi High Court no-coercive-steps protection recorded on 28 April 2026 and next listing fixed for 4 November 2026 by the 28 July order.

01 Facts of case and issues

Tata Play supplied direct-to-home television services. A consumer complaint alleged that the same half-yearly subscription was charged before and after GST and that additional input-tax-credit benefit had not been passed on. DGAP investigated the period 1 July 2017 to 31 January 2019. Its report is principally dated 5 August 2021 in paragraph 4. NAA Final Order 63/2022 dated 29 August 2022 had confirmed Rs. 4,50,18,07,258 and 18% interest. The present source records that Delhi High Court set that order aside and remanded for fresh factual consideration on 23 September 2025 in W.P.(C) 14422/2022; the separate show-cause-notice writ became infructuous. The historical NAA interest award must not be carried into the fresh GSTAT disposition.

DGAP compared pre-GST credit of Rs. 7,72,43,88,961 and taxable turnover of Rs. 71,13,90,35,728 for 1 April 2016 to 30 June 2017 with post-GST credit of Rs. 13,70,60,74,243 and taxable turnover of Rs. 91,05,22,88,718 for the investigation period. Its displayed credit-to-turnover ratios were 10.86% and 15.05%, a 4.19-percentage-point difference. Table A recalibrated turnover and corresponding GST and printed an exact alleged difference of Rs. 4,50,18,07,258. Table B allocated that amount across States and Union Territories. These are the report calculations adopted by the Tribunal, not a new transaction-level audit.

The company contested the complaint, complainant's recipient status, time limits, alleged unequal treatment of other operators, TRAI regulation and methodology. It said the nominal output rate rose from 15% service tax to 18% GST while the Rs. 3,290 tax-inclusive package price remained unchanged, reducing the base component from Rs. 2,860.87 to Rs. 2,788.14. It relied on roughly Rs. 245 crore of reduced net realisation and Rs. 95 crore of new credit, asserting a net loss of about Rs. 150 crore. Other proposed calculations used Rs. 94.57 crore extrapolated unavailable credit or Rs. 1,32,49,30,797 under a different benchmark. Those are alternative submissions, not established losses or revised awards.

01 Facts of case and issues

DGAP defended actual-return data, the availability of additional credit and the distinct Section 171 obligation. The original complainant asked the department to pursue the matter without further involving her. Multiple hearings and further written submissions preceded the final. The central contested question was whether nominal-rate increase and unchanged consumer pricing defeated the claimed benefit once formerly separate taxes and newly available credit were considered.

Pinpoint: Complaint, prior proceedings and figures: paragraphs 1-13, physical pp. 4-15; Table A pp. 8-9 and Table B pp. 10-13. Company and DGAP submissions: paragraphs 14-18, pp. 15-32. Issues: paragraph 3, pp. 5-6.

02 Discussion by Hon'ble Tribunal

GSTAT's own extended reasoning is principally in paragraphs 21-30. It rejects a comparison confined to the headline 15% service-tax and 18% GST rates. The Tribunal reasons that the pre-GST structure also included State entertainment tax, VAT and other embedded levies, with non-seamless credit, and that subsumption and increased credit reduced the overall burden. It uses Rs. 100 and Rs. 300 subscription illustrations to explain its conclusion. Those illustrations are part of the judicial reasoning; they are not independently verified evidence of this company's actual State-by-State costs.

Paragraph 25 requires particular care. Within the reasons it reproduces a section labelled respondent contentions, including assertions that DGAP ignored losses and erred in calculating credit, under a further settled-principle label. The Tribunal's express examination and rejection resume on physical pages 40-41. The embedded assertions are therefore not a holding that Tata Play proved its loss or that the DGAP calculation was set aside. Paragraphs 15 and 17 likewise contain DGAP's answers to locus, limitation, parity and regulation objections; the final does not independently analyse every one of those objections merely because the quantum is upheld.

In paragraphs 26-27, GSTAT treats entertainment tax as a statutory levy and rejects the proposition that historical non-collection from consumers precludes an obligation to pass the benefit of its subsumption. It treats the tax as embedded in pricing even if not a separate invoice item and refers to the Supreme Court's Asianet decision. This is the Tribunal's inference. The legal existence of a levy and proof of its incidence in actual subscription receipts remain analytically distinct. The subsequent High Court proceeding expressly records a challenge concerning the scope of remand and this entertainment-tax reasoning, without deciding those arguments.

Paragraphs 28-29 apply the case-specific methodology principle drawn from Reckitt Benckiser, distinguish real-estate methodology criticism from this DTH proceeding and regard Section 171 as an independent statutory duty. The Tribunal says that pendency of a constitutional challenge does not itself remove jurisdiction in the absence of a stay. That statement describes its jurisdictional reasoning at judgment; it must be read with the later case-specific High Court protection, rather than used as a present no-stay assertion.

02 Discussion by Hon'ble Tribunal

The source contains material drafting and arithmetic limitations. The page 40 illustration prints a difference of Rs. 96 between Rs. 390 and Rs. 354, although the arithmetic and the earlier page 37 illustration give Rs. 36. The illustrative component ranges and total range on page 36 are not a reconciled tax computation, and its introductory reference to excise duty differs from the entertainment-tax bullets. Paragraph 27 calls the unchanged Rs. 3,290 price inclusive of all taxes while also saying plus GST, an internal ambiguity that cannot establish a separate additional GST charge. Paragraph 26 has inconsistent language about post-GST taxing power. Table A's recalibrated-turnover formula omits an explicit division by 100. These defects are disclosed without substituting an editor's preferred computation for the award.

Other source inconsistencies are narrower: paragraphs 6 and 20 refer to Reckitt as a 2023 judgment although the source elsewhere identifies 29 January 2024; a company submission calls the DGAP report 6 August 2021 rather than paragraph 4's 5 August; and page 29 company prose uses Rs. 450.08 crore although the table and final use Rs. 450.18 crore. The cover repeats formerly Tata Play Limited. None is silently transformed into a new source fact.

On interest, paragraph 30 expressly endorses the view taken in the cited Mallikarjuna Cinema Hall and Proctor & Gamble matters that the express Fund-interest amendment of 28 June 2019 is prospective for unidentifiable consumers. This investigation ended on 31 January 2019. The fresh operative directions accordingly contain no interest award. This case-specific treatment does not abolish the separately existing recipient-return interest provision in Rule 133(3)(b), and does not supply an express reasoned penalty exemption.

Pinpoint: Own reasoning: paragraphs 21-29, physical pp. 34-47. Embedded submissions and illustrative defects: paragraph 25, pp. 36-41; paragraph 26, p. 42; paragraph 27, pp. 43-44. Interest: paragraph 30, p. 47. Other source cautions: pp. 1, 7, 9, 28-29, 33 and 45. Later challenge: Delhi High Court order 28 April 2026, paragraphs 2 and 4.

03 Judicial decision and operative relief

GSTAT concludes that profiteering of Rs. 450.18 crore is established and directs deposit of that amount in the Central and State Consumer Welfare Funds in a 50:50 ratio within three months. For States or Union Territories without a constituted Fund, their share is to be deposited temporarily in the Central Fund. This is Fund relief, not an order for direct return of a calculated sum to the named complainant. The exact DGAP table amount is Rs. 4,50,18,07,258; the operative wording rounds to Rs. 450.18 crore, which is Rs. 7,258 lower if converted literally to rupees. Both precisions are preserved and no independent revised demand is invented.

Paragraph 30 supplies the reason for no interest award in this wholly pre-28 June 2019 unidentifiable-consumer period. The prior NAA's 18% interest direction is historical. No distinct penalty is imposed or quantified in paragraphs 29-34; the note does not invent a separate statutory penalty ruling. Paragraph 32 requires the concerned Commissioner to submit a compliance report within four months of receipt of the order. Copies go to Tata Play and concerned CGST/SGST Commissioners, and the judgment was pronounced in open court.

03 Judicial decision and operative relief

Later High Court protection materially qualifies those directions. On 28 April 2026, paragraph 6 of the order in W.P.(C) 5725/2026 directs no coercive steps against Tata Play until further orders. The 28 July 2026 order lists the matter on 4 November 2026 and makes no merits ruling or express change to that protection. The verified text is not described as quashing GSTAT's judgment, cancelling the principal, staying every legal consequence or finally accepting Tata Play's contentions. Present action requires a current docket check.

The typed judgment and visible final-page signature dates are 11 March 2026. This is visual observation, not cryptographic validation. Actual deposit, compliance reporting and any later enforcement or modification have not been independently established.

Pinpoint: GSTAT paragraphs 29-34, physical pp. 46-48; exact table figure, pp. 8-9 and 13. Delhi High Court 28 April 2026, paragraph 6, physical p. 2; 28 July 2026, paragraphs 1-2, physical p. 1.

04 In favour of

Revenue on GSTAT's substantive principal/Fund determination; Tata Play receives a limited favourable outcome on the absence of fresh interest and later interim protection against coercive steps. No separate reasoned penalty exemption or final High Court merits victory is claimed. The principal ruling remains subject to the pending challenge and current orders.

Final reasoned GSTAT determination of contested DTH tax incidence, additional credit and Fund relief, with no fresh interest award. The later High Court orders supply interim no-coercive-steps protection and a future listing, not a merits resolution. It qualifies as a substantive final tribunal judgment while its judicial-review treatment remains material and unresolved in the identified orders.

Pinpoint: GSTAT paragraphs 21-34, physical pp. 34-48; Delhi High Court 28 April 2026, paragraph 6, and 28 July 2026, paragraph 2.

05 AKHB REVIEW POINT

AKHB analysis: Separate nominal tax-rate movement, actual non-creditable pre-GST costs, additional post-GST credit, output tax absorption and evidence of customer-level pass-through. A comparable-industry illustration cannot substitute for the actual invoice, return and State-levy bridge needed to test the reasoning. Distinguish the respondent's reproduced calculations from the Tribunal's findings.

Keep the exact report figure and rounded operative crore figure visible. Identify arithmetic and drafting errors without silently correcting a judicial award. For remedial analysis, distinguish identifiable-recipient return from Fund deposit, historical NAA directions from the fresh GSTAT order, and omission of a penalty from a reasoned exemption.

05 AKHB REVIEW POINT

Before recovery, deposit advice or reliance on this case, obtain current orders in W.P.(C) 5725/2026, including any order on or after the listed 4 November 2026 date. The 28 April direction protects against coercive steps until further orders; it is neither a final merits finding nor permission to disregard future orders. These are practical review points, not additional judicial directions.

Pinpoint: AKHB commentary based on GSTAT paragraphs 7-8, 14-18 and 21-34; Delhi High Court orders dated 28 April and 28 July 2026.

Sources and limitations

Relevant provisions

CGST Act 2017: Section 171, operative tax-benefit pass-through and jurisdictional reasoning; CGST Act 2017: Section 171(1) and (2), reproduced statutory duty and authority; CGST Act 2017: Section 2(93), respondent's recipient-status objection; CGST Rules 2017: Rule 126, methodology; CGST Rules 2017: Rules 128 and 129, complaint, referral and investigation submissions; CGST Rules 2017: Rule 133, remedial scheme; CGST Rules 2017: Rule 133(3)(b), existing recipient-return interest distinguished in paragraph 30; CGST Rules 2017: Rule 133(3)(c), Consumer Welfare Fund relief and historical amendment context; Central Tax Notification 31/2019 dated 28 June 2019, express Fund-interest amendment relied on by GSTAT; CGST Rules 2017: Rules 113(1) and 115, administrative Form GST APL-04A heading only. Historical entertainment-tax, service-tax, VAT, CVD/SAD and entry-tax instruments and TRAI regulation appear as source descriptions or party contentions, not fresh assessments of those levies or independently verified State-rate findings.

Statutory note

Section 171 is the operative pass-through provision. Independent targeted primary checks corroborate that Rule 133(3)(b) already contained recipient-return interest in the official September 2018 rules, while clause 17(c) of Central Tax Notification 31/2019 dated 28 June 2019 expressly inserted 18% collection-to-deposit interest into Rule 133(3)(c). The notification supplies the amendment text; GSTAT supplies the case-specific prospective-operation conclusion. No separate Section 171(3A) penalty exemption is expressly reasoned or ordered here. Targeted Reckitt paragraphs 124-129 confirm case-sensitive method rather than a universal formula; its real-estate analysis cannot itself audit Tata's computation. A limited primary check of Asianet confirms distinct service/entertainment aspects and enactment-specific outcomes, not Tata's actual economic incidence, universal post-GST State taxing power or the illustrative arithmetic. The current official India Code compilation as on 11 June 2026 was independently targeted for Sections 109, 113(3) and 171; the historical Rules and amendment supply temporal context. These limited checks are not a complete current-law or appellate-remedy certification. Other cases and State enactments cited in the GSTAT original remain source-attributed unless separately identified.

Treatment note

Positive later primary treatment: Delhi High Court, Tata Play Limited v. Union of India & Ors., W.P.(C) 5725/2026, order of 28 April 2026, Nitin Wasudeo Sambre and Ajay Digpaul JJ, issued notice and in paragraph 6 directed that no coercive steps be taken against the petitioner until further orders. The remand-scope, entertainment-tax and comparator points in paragraphs 2 and 4 are the petitioner's arguments, not adjudicated findings. The Court's 28 July 2026 order, Anil Kshetrapal and Shail Jain JJ, states that court time was over and lists the case on 4 November 2026; it contains no merits determination or express alteration of the earlier protection. These verified orders qualify every account of the GSTAT relief. A bounded official registry and order-index check on 16 October 2026 showed the writ pending, last date 28 July 2026 and next date 6 November 2026. The index still contained only the 28 April and 28 July orders. The registry's 6 November date differs from the signed July order's 4 November date: both dated facts are retained, and the registry entry does not rewrite the signed order or itself alter the no-coercive-steps protection. No complete docket or absence-of-other-orders certification is given. Recheck the official docket before action and around the earlier 4 November date. No final Supreme Court disposition, actual deposit or present unconditional enforcement entitlement is certified.

Scope of source review

A substantive reasoned final GSTAT determination of DTH tax benefits and Consumer Welfare Fund relief after remand. Later treatment is material: Delhi High Court ordered no coercive steps against Tata Play until further orders on 28 April 2026, and its 28 July 2026 order lists the case on 4 November 2026. This is not a final High Court merits affirmance or reversal, nor an unconditional statement of present enforceability.

Identity note

NAPA/166/PB/2025; reference ZA070010326000026H; Division Bench Court I, reasons by A. Venu Prasad. Judgment date 11 March 2026; visible signatures same date. Cover parenthetical formerly Tata Play Limited is repeated and is not editorially replaced by an unverified former name. Exact DGAP Rs. 4,50,18,07,258 differs in precision from operative Rs. 450.18 crore. Three-month deposit and four-month Commissioner report from receipt remain distinct. Positive later treatment: W.P.(C) 5725/2026 no-coercive-steps order 28 April 2026, listing 4 November 2026 by 28 July order; no merits disposal shown.

Primary source

Source description: Complete 48-page official GSTAT PDF, with both identified later Delhi High Court orders. All original and later-order text pages read by the AI author; selected original images and all three later-order images personally viewed. Independent AI source reviewers separately inspected all original pages.

Official source: [Open source document](#)

Source pages: 48

Outcome type: mixed

Additional source

Tata Play Limited v. Union of India & Ors., Delhi High Court, 28 April 2026

Source document: [Open source document](#)

Pinpoint: W.P.(C) 5725/2026; all two pages read and viewed, especially paragraph 6: no coercive steps until further orders. Paragraphs 2 and 4 record party contentions.

Tata Play Limited v. Union of India & Ors., Delhi High Court, 28 July 2026

Source document: [Open source document](#)

Pinpoint: Complete one-page order, paragraphs 1-2: court time over and listing on 4 November 2026; no merits disposition or express modification of prior protection.

CGST Act, official compilation updated 31 August 2021

Source document: [Open source document](#)

Pinpoint: Independently targeted physical pp. 146-147 and 195: Sections 113(3) and 171. Dated historical compilation, not a complete current 2026 consolidation.

CGST Rules, official compilation updated 13 September 2018

Source document: [Open source document](#)

Pinpoint: Independently targeted physical p. 106: Rule 133(3)(b) already contained recipient-return interest; then-current Rule 133(3)(c) lacked the later express Fund-interest insertion. Historical text only.

Reckitt Benckiser India Pvt. Ltd. v. Union of India, Delhi High Court, 29 January 2024

Source document: [Open source document](#)

Pinpoint: Independent targeted check of physical pp. 123-126 and 139-140, especially paragraphs 124-129 and 157-160: case-specific method, project-area allocation, GST on excess realization and DGAP reporting time. No claim of all 142 pages or every quoted authority being re-reviewed.

Central Tax Notification 31/2019, 28 June 2019

Source document: [Open source document](#)

Pinpoint: Independent targeted physical pp. 1, 5 and 6, particularly clause 17(c), p. 5: express Rule 133(3)(c) Fund-interest insertion. Notification alone does not decide retrospective application.

State of Kerala & Anr. v. Asianet Satellite Communications Ltd. & Ors., Supreme Court, 22 May 2025, 2025 INSC 757

Source document: [Open source document](#)

Pinpoint: Independent targeted opening and concluding paragraphs 17.27-17.41, physical pp. 303-321, from the official source; not a full 321-page review. Enactment-specific competence and distinct aspects do not establish Tata pricing or tax-incidence facts.

CGST Act 2017, official India Code compilation as on 11 June 2026

Source document: [Open source document](#)

Pinpoint: Targeted independent AI review: Section 109, physical pp. 87-88; Section 113(3), p. 94; Section 171, pp. 122-123. Not a full 131-page review or complete current-law/appellate-remedy certification.

Disclosures and source rights

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