

Director General of Anti-Profiteering v. Duville Estates Pvt. Ltd.

Case number: NAPA/132/PB/2025

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

Decision date: 23 March 2026

Rs. 17,75,622 plus applicable recipient-return interest ordered after acceptance of the DGAP report

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

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

Decision stage: Final reasoned, admission-based recipient-payment order accepting the DGAP report; no independent ledger-level adjudication or complete payment verification is reproduced.

01 Facts of case and issues

At the hybrid hearing on 23 March 2026, DGAP reported attempts to verify whether homebuyers had received the ITC benefit claimed by Duville. Its representative said that 34 of 109 homebuyers had confirmed receipt, relating to Rs. 4,99,539, and that two buyers had sold their properties. The continuation concerning another 40 buyers is grammatically unclear in the official source.

Duville's Chartered Accountant stated that, to end the litigation, the respondent was ready to accept the DGAP report. The report was dated 18 December 2024. The short order does not name the project, reproduce the investigation period or disclose the calculation schedule; this note does not infer those details.

Pinpoint: Paragraphs 1–6, physical pp. 2–3.

02 Discussion by Hon'ble Tribunal

The Tribunal recorded the verification report and the respondent's express acceptance, then accepted the DGAP computation and imposed a quantified payment obligation. Its reasoning is concise and admission-based. It does not set out a contested assessment of every purchase, credit or buyer ledger.

Paragraph 5 prints the phrase "have been responded" concerning another 40 homebuyers. That wording is not silently changed to "have not responded". The stated categories also do not account transparently for all 109 buyers. No complete response count or verified unpaid balance can be reconstructed from the short recital.

The Rs. 4,99,539 figure belongs to the reported 34 confirmations. The operative paragraph nevertheless directs payment of Rs. 17,75,622 plus applicable interest. It does not expressly deduct the reported confirmations from that figure, so this note does not invent a net demand or authorize double recovery. Reconciliation requires the underlying report, Annexure 21 and payment records.

Pinpoint: Verification: paragraph 5, physical pp. 2–3. Acceptance and payment direction: paragraphs 6–7, physical p. 3.

03 Judicial decision and operative relief

GSTAT accepted the DGAP report dated 18 December 2024 and directed Duville to pay the computed profiteered amount of Rs. 17,75,622 with applicable interest under Rule 133(3)(b) to eligible homebuyers identified in Annexure 21 of that report. It directed communication to the jurisdictional CGST/SGST Commissioner for necessary action and closed the proceedings.

The original three-page PDF does not include Annexure 21. It specifies no payment deadline, case-specific interest rate, interest amount or accrual dates, and imposes no separate penalty or reasoned penalty exemption. None is supplied by analogy with another order. Actual disbursement, set-off/reconciliation and compliance have not been verified.

Pinpoint: Paragraphs 7–9 and signature/date block, physical p. 3; administrative summary, physical p. 2.

04 In favour of

Eligible homebuyers on the ordered Rs. 17,75,622 plus applicable interest. The determination follows the respondent's acceptance; reported partial confirmations do not establish full compliance or a reduced net demand.

Final admission-based principal-and-interest payment determination. Closing the proceedings is not exoneration or proof that the benefit was fully paid.

Pinpoint: Paragraphs 5–9, physical pp. 2–3.

05 AKHB REVIEW POINT

AKHB analysis: Obtain the full DGAP report, buyer-wise Annexure 21, credit notes, bank entries and acknowledgements. Reconcile each established payment against the operative obligation rather than automatically subtracting the aggregate mentioned in an incomplete verification recital.

Preserve the unclear buyer-count sentence and seek clarification from the underlying record. Do not insert a missing negative, assume that all buyer categories are mutually exclusive, or convert an unaccounted remainder into a judicial finding.

Calculate recipient-return interest only using the legally applicable rule and verified collection/payment dates. The absence of a stated deadline or reasoned penalty ruling in this short order does not justify importing another case's deadline or penalty exemption.

Pinpoint: AKHB commentary based on paragraphs 5–9, physical pp. 2–3. Recommendations and proposed verification steps are distinct from the Tribunal's holding.

Sources and limitations

Relevant provisions

CGST Rules 2017: Rule 133(3)(b), operative recipient-return remedy; CGST Act 2017: Section 171(1), statutory anti-profiteering context not expressly cited in this short order; 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. This Duville order expressly cites Rule 133(3)(b); Section 171 is supplied here as statutory framework context, not represented as an express citation or separately reasoned finding in its short operative text.

Treatment note

Checked 13 October 2026. No later case-specific stay, recall, reversal or appeal disposition was located in the bounded official-source searches. This is not certification that no proceeding or stay exists, or that the complete current docket has been checked. No later official payment/compliance record was located. Actual disbursement, interest payment and buyer-wise reconciliation remain unverified.

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/132/PB/2025; order reference ZA070010326000079H; 23 March 2026. Ordered amount Rs. 17,75,622; separate reported receipt confirmations Rs. 4,99,539. Paragraph 5's unclear 40-buyer wording and incomplete count are preserved, not corrected. Project identity, investigation dates and Annexure 21 are not supplied in this short PDF.

Primary source

Source description: Complete 3-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: 3

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.

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.

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