

Director General of Anti-Profiteering v. Samridhi Realty Pvt. Ltd.

Case number: NAPA/150/PB/2025

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

Decision date: 2 April 2026

Samridhi Grand Avenue report accepted after the two objecting buyers acknowledged the agreed payments

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

Bench: Justice Shri Mayank Kumar Jain, Member (Judicial), and Shri Anil Kumar Gupta, Member (Technical), Division Bench Court No. 2

Decision stage: Final reasoned disposal accepting the DGAP report after both complainants acknowledged the agreed benefit payments; printed amount discrepancies and the project-specific scope remain qualified.

01 Facts of case and issues

Two homebuyers complained about ITC benefit for Samridhi Grand Avenue, Greater Noida West. The proceedings moved through the Standing Committee, DGAP, NAA and CCI, with earlier reinvestigation steps. DGAP's revised report dated 5 December 2024 followed the Delhi High Court's Reckitt Benckiser methodology directions.

For July 2017 to May 2024, the report used credit-to-purchase ratios of 10.03% and 14.22%, a 4.19 percentage-point increase. It reported base benefit of Rs. 5,88,65,832 plus GST of Rs. 70,63,900. The table's total is Rs. 6,59,29,732, while paragraph 13 prints the shortened figure Rs. 6,59,732. DGAP reported benefit of Rs. 16,45,87,489 passed to 935 pre-occupancy-certificate buyers and excluded 253 later buyers from that computation.

Pinpoint: Complaint and history: paragraphs 1–9, physical pp. 2–4. Ratios, computation and reported pass-through: paragraphs 10–16, physical pp. 4–7.

02 Discussion by Hon'ble Tribunal

The two complainants objected to the report. During the hearing the respondent said Rs. 46,012 had already been paid to the second complainant, and offered the remaining Rs. 16,665 plus Rs. 21,043 interest, with a printed total of Rs. 37,698. Those latter components add to Rs. 37,708, not the printed total. Further, Rs. 46,012 plus Rs. 16,665 does not match the earlier Rs. 62,766 per-applicant computation. No corrected obligation is invented.

For the first complainant, the recorded offer was Rs. 56,431 differential benefit plus Rs. 71,298 interest, totaling Rs. 1,27,729. Both complainants accepted the calculation and separately emailed that the calculated benefit had been received. GSTAT relied on those acknowledgements and the absence of objections from other buyers to accept the report. This is the Tribunal's recorded evidentiary conclusion, not a fresh bank-record audit by this note.

02 Discussion by Hon'ble Tribunal

The source also prints post-GST purchase value as Rs. 1,78,83,95,410 in the first table and Rs. 1,78,83,95,412 in the next. The truncated paragraph 13 total, Rs. 2 purchase-value difference and complainant arithmetic remain unresolved. Paragraph 13's contravention recital precedes the pass-through credit considered in paragraphs 14–16; it should not be isolated from the final compliance-based disposal.

Pinpoint: Computation and inconsistencies: paragraphs 11–16, physical pp. 5–7. Objections, offers, acceptance and acknowledgements: paragraphs 18–24, physical pp. 7–8.

03 Judicial decision and operative relief

GSTAT accepted DGAP's report dated 5 December 2024 and finally disposed of the matter. It recorded that the complainants' claims had been paid and acknowledged, and that no other homebuyer had objected to the report. A copy was directed to the jurisdictional SGST/CGST Commissioner for information and necessary action, if any.

The operative order does not issue a fresh quantified demand, separate future interest direction or reasoned penalty exemption. It does not correct the printed figures. Its conclusion concerns the investigated Samridhi Grand Avenue record and the acknowledgements before the Tribunal; broader corporate compliance and the complete current appellate position are not certified.

Pinpoint: Paragraphs 21–28 and date/signature block, physical pp. 7–8.

04 In favour of

Samridhi Realty for final disposal after the report and complainants' receipt acknowledgements were accepted; the two complainants on their recorded agreed benefit-and-interest payments. No corrected demand or company-wide clearance is inferred.

Final project-specific disposal following accepted pass-through and complainant acknowledgements. Source arithmetic is preserved and no general settlement-based exemption or penalty immunity is inferred.

Pinpoint: Paragraphs 21–26, physical pp. 7–8.

05 AKHB REVIEW POINT

AKHB analysis: Keep the DGAP computation, historic pass-through credits and later complainant payments in separate reconciliation schedules. Obtain the original report, accepted calculation and actual transfer records before relying on any corrected number.

Preserve the source's shortened aggregate, conflicting purchase-value figures and the second complainant's mismatched components. Do not rewrite the operative result by silently substituting the arithmetic sum or by deducting already-reported payments a second time.

05 AKHB REVIEW POINT

Record acceptance and receipt buyer by buyer. This disposal does not establish that every private settlement extinguishes a statutory obligation, that silence proves payment to every buyer, or that another post-occupancy transaction is excluded without its own factual and legal assessment.

Pinpoint: AKHB commentary based on paragraphs 11–26, physical pp. 5–8. Recommendations are distinct from the Tribunal's holding.

Sources and limitations

Relevant provisions

CGST Act 2017: Sections 171 and 109(3); CGST Rules 2017: Rules 128, 129, 129(1) and 133(4); Central Tax Notifications 23/2022, historical CCI empowerment, and 18/2024, Principal Bench empowerment; CGST Act 2017: Sections 109 and 171(2), institutional/current-law context; Central Tax Notification 19/2024, 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. No later case-specific stay, recall, reversal or appeal disposition was located in the bounded official-source searches and the reviewed public final/interim order listings. This is not certification that no proceeding or stay exists, or that the complete current docket has been checked. A separately checked prior NAA order, I.O. 06/2022 dated 26 July 2022, concerns the same complainants and Grand Avenue project. Paragraph 29 directs reinvestigation under Rule 133(4) without deciding merits; it is historical, not a later GSTAT appeal outcome. Its caption says Samridhi Realty Homes Pvt. Ltd., whereas the 2026 GSTAT caption says Samridhi Realty Pvt. Ltd. The earlier paragraph 27 records the second complainant's asserted prior receipt as Rs. 46,112; the 2026 order records Rs. 46,012. These are not harmonised into a corrected payment figure or assumed corporate identity change. The Delhi High Court's 29 January 2024 Reckitt Benckiser judgment appears in further Supreme Court proceedings, including SLP(C) 12705/2024 in the 13 May 2026 cause list. Listing is not merits approval or a stay ruling, and the complete current Supreme Court docket was not verified.

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/150/PB/2025; order reference ZA070010426000008H; 2 April 2026. Paragraph 13 prints Rs. 6,59,732 while the paragraph 14 table states Rs. 6,59,29,732. Purchase-value tables differ by Rs. 2, and the second complainant's printed payment components/total and earlier entitlement do not reconcile. These are preserved as unresolved source inconsistencies.

Primary source

Source description: Complete 8-page official PDF, including Form GST APL-04A and the final reasoned order. Every original page read and individually viewed; source bytes preserved.

Official source: [Open source document](#)

Source pages: 8

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.

NAA I.O. 06/2022 dated 26 July 2022, prior Samridhi Grand Avenue reinvestigation order

Source document: [Open source document](#)

Pinpoint: Caption, physical p. 1; paragraphs 26–31, physical pp. 31–35, checked as related procedural history only. Paragraph 27 states Rs. 46,112; paragraph 29 directs reinvestigation without a merits decision. No fresh full review of all 35 pages is claimed.

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.

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Source checked: 13 October 2026