

Director General of Anti-Profiteering v. Assotech Ltd.

Case number: NAPA/64/PB/2025

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

Decision date: 29 April 2026

Assotech Windsor Court: buyer-specific ITC shortfalls, GST-inclusive restitution and conditional penalty

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

Bench: Shri A. Venu Prasad, Member (Technical), Court IV

Decision stage: Final reasoned liability judgment on admitted findings: remaining Rs. 4,49,877 inclusive of GST to 52 homebuyers with 18% interest, thirty-day compliance and a temporally limited, conditional penalty direction.

01 Facts of case and issues

Rishabh Jain complained about Flat G-A0009 in Assotech Windsor Court. The Standing Committee considered the complaint on 5 August 2019 and referred it to DGAP under Rule 129(1). The report dated 24 November 2025 covered 1 July 2017–31 March 2024. It described 744 units: 524 constructed before GST, 192 after GST, 12 unsold and 16 demolished. Those construction categories do not themselves supply buyer-by-buyer booking or completion dates.

Tables A and B compare pre-GST credit of Rs. 7,74,55,682 on purchases of Rs. 79,81,77,707 with post-GST ITC of Rs. 5,30,17,380 on purchases of Rs. 44,59,45,939. The displayed credit ratios are 9.70% and 11.89%, with the stated increase of 2.18%. The report records savings of Rs. 97,42,497 over 11,04,420 square feet, a displayed Rs. 8.82 per square foot and 4,55,470 square feet of sold area. It computes base profiteering of Rs. 40,17,869 and prints gross profiteering of Rs. 45,00,014 inclusive of 12% GST.

The developer claimed benefit of Rs. 5,75,26,106 acknowledged by 267 buyers. The report nevertheless identified buyer-specific shortfalls: Rs. 1,70,865 plus Rs. 2,30,811, aggregating to Rs. 4,01,676 before GST. At the hearing on 22 April 2026, its representative accepted DGAP's findings and agreed to refund the balance. Neither side had filed written submissions responding to that report, and the original complainant did not appear.

Pinpoint: Identity and referral: paragraphs 1–3, physical pp. 2–3. Report, units and Tables A/B: paragraphs 4–4.4, pp. 3–6. Procedural record and admission: paragraphs 5–8, p. 6.

02 Discussion by Hon'ble Tribunal

The Tribunal framed four issues and found, on the admitted report, that additional ITC had not been fully passed to every eligible buyer. A large aggregate pass-through did not resolve the shortfalls of individual recipients. Paragraph 21 records 284 buyers: 232 received excess benefit, 35 received less than due and 17 received none. The outstanding direction therefore concerns 52 buyers. The earlier 267 figure arithmetically matches the 232 plus 35 reported as receiving some benefit; it is not the final total beneficiary count. The note does not net the claimed Rs. 5,75,26,106 against the gross project calculation to erase the remaining award.

02 Discussion by Hon'ble Tribunal

Paragraphs 13–14 justify returning the GST component because the additional consideration collected from recipients included GST, despite the purchase-value computation being tax-exclusive. The Tribunal invokes Reckitt Benckiser paragraph 157. Paragraphs 15–17 separately apply mandatory recipient-return interest under Rule 133(3)(b), from collection of the excess amount to its actual return, and invoke Reckitt paragraph 153 for the statutory power. These are the Tribunal's stated reasons, not proof of actual refunds.

The printed calculation requires care. The displayed 11.89% minus 9.70% is 2.19 percentage points, whereas the order uses 2.18%. A check using the table's underlying credit and purchase values gives approximately 2.184681%, which explains the printed savings to the nearest rupee; using the unrounded savings per square foot similarly explains the base figure. That consistency check is distinct from correcting the order or possessing DGAP's full workings. Paragraphs 13 and 19 print Rs. 4,82,144 as GST and Rs. 45,00,014 as the total, although the displayed base and tax add to Rs. 45,00,013. This one-rupee discrepancy is preserved. The remaining Rs. 4,01,676 plus Rs. 48,201 equals the operative Rs. 4,49,877.

Paragraph 18 limits Section 171(3A) to the profiteered amount relating to the period after its 1 January 2020 commencement. Paragraph 23 directs compliance within thirty days of issuance and states that penalty may be imposed on non-compliance, reproducing the ten-percent provision and its thirty-day deposit proviso. These paragraphs must be read together: the order does not retrospectively levy ten percent on all pre-2020 profiteering or identify a separate post-2020 amount from which an exact penalty can be calculated.

Pinpoint: Issues and buyer-specific findings: paragraphs 9–12, physical pp. 7–8, and 21, p. 13. GST and interest reasons: paragraphs 13–17, pp. 8–11. Arithmetic: Tables A/B, pp. 4–5, and paragraphs 13, 19–20, pp. 9, 12. Temporal/conditional penalty: paragraphs 18 and 23, pp. 11–14.

03 Judicial decision and operative relief

The Tribunal recorded gross Section 171 contravention of the printed Rs. 45,00,014 inclusive of GST. After allowing prior buyer-specific benefits, it directed Assotech to return the remaining Rs. 4,01,676 plus 12% GST of Rs. 48,201, totaling Rs. 4,49,877, to 52 eligible homebuyers identified in Annexure 17 to DGAP's report. Interest is 18% per annum from the respective collection of the excess amounts until actual refund under Rule 133(3)(b). No Consumer Welfare Fund payment or refund to the developer is ordered.

The order must be complied with within thirty days of issuance. Non-compliance attracts the stated conditional penalty consequence, subject to paragraph 18's post-1 January 2020 scope and the reproduced statutory proviso; no rupee penalty amount is assessed. Paragraph 24 separately requires a compliance report to the jurisdictional Commissioner, with intimation to DGAP, within three months from the order date. The reporting period does not extend the thirty-day compliance direction.

The matter is disposed of and pronounced in open court. The typed order and visible digital-signature date are both 29 April 2026. The absent Annexure 17, individual collection dates, payment evidence and post-2020 penalty allocation cannot be reconstructed from this PDF.

Pinpoint: Operative paragraphs 19–24, physical pp. 12–14; communication, disposal and pronouncement paragraphs 25–27, p. 14. Administrative summary, p. 2.

04 In favour of

The 52 eligible homebuyers on the outstanding principal, GST and collection-to-refund interest. Assotech's prior buyer-specific benefits reduce the balance due, and penalty remains temporal and conditional rather than an assessed rupee sum. This is not a contested methodology victory or proof of completed compliance.

Final substantive liability and remedy determination on admitted facts. The Tribunal's own discussion of individual shortfalls, GST, interest and penalty accompanies an outstanding enforceable direction. The acceptance of DGAP's report is disclosed; no live merits contest or completed settlement is invented.

Pinpoint: Paragraphs 9–24, physical pp. 7–14.

05 AKHB REVIEW POINT

AKHB analysis: Reconcile benefit buyer by buyer. Excess benefits to some buyers cannot be assumed to eliminate another identified buyer's remaining entitlement merely because the aggregate claim is large. Obtain Annexure 17 and tie each buyer's base amount, GST, collection dates, payment and continuing interest to the ledger.

Keep the thirty-day compliance direction and three-month reporting requirement separate. For penalty, first identify the post-1 January 2020 component and the exact proviso conditions rather than calculating ten percent on an undifferentiated project total. Preserve the order's one-rupee gross-total discrepancy and its displayed rounded ratios; seek authoritative clarification where a remittance or enforcement calculation depends on them. Verify later treatment and actual compliance before relying on this note for advice.

Pinpoint: AKHB commentary based on Tables A/B and paragraphs 11–24, physical pp. 4–14; recommendations are distinct from the adjudicated directions.

Sources and limitations

Relevant provisions

CGST Act 2017: Section 171, admitted buyer-specific ITC benefit liability; CGST Act 2017: Section 171(3A), post-1 January 2020 and conditional penalty, with thirty-day deposit proviso; CGST Rules 2017: Rules 128 and 129(1), complaint and investigation history; CGST Rules 2017: Rule 133(3)(b), operative recipient refund with collection-to-return interest.

Statutory note

Targeted historical CGST Act/Rules and fresh official notifications were checked on 13 October 2026. Section 171(3A) commenced on 1 January 2020 and includes its thirty-day deposit proviso; the source does not quantify a rupee penalty. The 2018 Rules already contain recipient interest under Rule 133(3)(b). Reckitt's relevant passages were checked only within the stated pinpoint scope; its GST-component rationale concerns restitution of amounts collected, not a new taxable supply. Notification 18/2024 empowers the Principal Bench from 1 October 2024; Notification 19/2024 sets a new-request cutoff from 1 April 2025 without expressly ending pending cases. These contextual instruments are not silently added to the source's express merits citations. Fresh India Code current-consolidation retrieval failed by timeout/504; the successful Act compilation is expressly historical, as at 31 August 2021. No complete present-law certification is claimed. Assotech paragraph 18 expressly limits penalty to the post-commencement component; paragraph 23's thirty-day compliance direction is separate from the three-month report. Individual buyer shortfalls remain the relevant liability, rather than netting aggregate excess benefits.

Treatment note

On 13 October 2026 the independent reviewer freshly retrieved the official original and confirmed its exact selected hash, checked the official detail page and bounded final/interim listings, and performed exact-party/case/date searches on relevant official Supreme Court and High Court domains. No later correction, stay, reversal or appellate treatment was identified within that limited check; this does not establish that none exists or replace an exhaustive registry search. Full buyer annexures, payment evidence and compliance-report filing were not independently verified. Reckitt's cited primary passages were verified, without a complete current appellate-status certification. The interim listing also yielded Assotech I.O. 36/2020 dated 11 December 2020 with the same complainant; only its first page was checked for identity/date. It is older history, not later adverse treatment or a separately reviewed merits decision.

Scope of source review

One Principal Bench anti-profiteering judgment concerning Assotech Windsor Court. The developer accepted DGAP's findings, but the Tribunal separately reasons through buyer-specific shortfalls, GST-inclusive restitution, interest and temporal/conditional penalty, and orders an outstanding refund. It does not merely record settlement or completed compliance. The uncontested calculation is not portrayed as a contested methodology ruling or a general construction-industry presumption. No ordinary GST appellate or complete GSTAT coverage is claimed.

Identity note

NAPA/64/PB/2025; reference ZA070010426000145H; Court IV, A. Venu Prasad; typed order and visible digital-signature date 29 April 2026. The administrative summary is signed in the name of a stenographer/law researcher; it does not displace the judicial member named in the substantive order. Remaining Rs. 4,49,877 for 52 buyers is distinct from the printed gross Rs. 45,00,014 and the claimed Rs. 5,75,26,106 prior benefit. Displayed ratios and a one-rupee gross-total inconsistency remain qualified. Annexure 17 and actual compliance are absent.

Primary source

Source description: Complete 14-page official PDF, including Form GST APL-04A and the reasoned final order. All original pages read and individually viewed by the AI author; source bytes preserved.

Official source: [Open source document](#)

Source pages: 14

Outcome type: final

Additional source

Central Tax Notification 18/2024 dated 30 September 2024

Source document: [Open source document](#)

Pinpoint: Complete p. 1: Principal Bench empowerment from 1 October 2024. Context, not proof of an ordinary appellate proceeding.

Central Tax Notification 19/2024 dated 30 September 2024

Source document: [Open source document](#)

Pinpoint: Complete p. 1: new examination-request acceptance cutoff from 1 April 2025. No express termination of pending proceedings; does not resolve a particular filing chronology.

Historical CGST Act compilation as at 31 August 2021

Source document: [Open source document](#)

Pinpoint: Targeted Section 171(1)/(3A), physical p. 195. Historical wording, not a fresh complete-current-statute certification.

Historical CGST Rules compilation as at 13 September 2018

Source document: [Open source document](#)

Pinpoint: Rule 133(3)(b)–(d), physical pp. 106–107: recipient interest and separate Fund remedy. Scoped historical text, not all 485 pages or a current codification.

Central Tax Notification 01/2020 dated 1 January 2020

Source document: [Open source document](#)

Pinpoint: Complete p. 1, read with the Act commencement footnote: commencement of Finance (No. 2) Act 2019 Section 112 inserting Section 171(3A).

Reckitt Benckiser India Private Limited v. Union of India, Delhi High Court, 29 January 2024

Source document: [Open source document](#)

Pinpoint: Targeted paragraphs 124–131, physical pp. 123–127, and 153–157, pp. 137–139: methodology, recipient-specific benefit, interest/penalty and collected GST. Not a full 142-page or current appellate-status certification.

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