

Director General of Anti-Profiteering v. SJP Hotels & Resorts Pvt. Ltd.

Case number: NAPA/238/PB/2025

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

Decision date: 2026-05-26

Final maintainability ruling: no fresh anti-profiteering investigation for the same project, period and already-adjudicated complaint amount

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

Bench: Justice (Retd.) Dr. Sanjaya Kumar Mishra, President, and Anil Kumar Gupta, Member (Technical); Division Bench Court I

Decision stage: Final reasoned legal determination of maintainability and res judicata; no new computation or reversal of the earlier profiteering liability.

01 Facts of case and issues

A fresh homebuyer complaint concerning the Migsun Wynn project led the Standing Committee to recommend investigation. DGAP instead sought the Tribunal's directions by a letter dated 18 February 2026, because the project and investigation period had already been examined. The order records that DGAP's 28 January 2021 report quantified ₹6,87,58,685 inclusive of GST for 1 July 2017 to 31 December 2019, and that an NAA order dated 26 July 2022 confirmed liability. It further records dismissal of the respondent's Delhi High Court challenge, without identifying that judgment's date or case number.

During the present proceedings the complainant sought unconditional withdrawal after receiving possession of his flat. The respondent relied on a settlement deed dated 3 January 2025 and stated that all claims, including GST-benefit claims, had been settled. These are facts recorded by the Tribunal; the settlement deed and payment records were not independently obtained.

Pinpoint: Paras 1–9, pp. 2–5.

02 Discussion by Hon'ble Tribunal

The Tribunal framed the issue as whether a fresh investigation was required for the same project and period already finally adjudicated. It recorded that the earlier project-wide amount included ₹36,488 attributable to this complainant. On its stated premise that the earlier determination had been affirmed and attained finality, it applied res judicata to prevent reopening the same cause against the same respondent for the same project and period. It also noted the withdrawal and settlement.

This reasoning concerns repeat adjudication. It is not a fresh finding that the developer never profited, and the present order does not set aside, reduce or independently certify satisfaction of the earlier project-wide liability.

Pinpoint: Paras 10–14, pp. 5–7.

03 Judicial decision and operative relief

The Tribunal held that no fresh investigation was required on this complaint, dropped the present proceedings as not maintainable, and directed DGAP to take no further action on the said complaint. The matter was disposed of by the order dated 26 May 2026. The monetary amounts recited are historical findings, not a new refund award in this order.

Pinpoint: Paras 15–21, pp. 7–8; summary p. 2.

04 In favour of

SJP Hotels & Resorts Pvt. Ltd. on the maintainability of this repeat complaint; the earlier liability is neither vacated nor replaced.

Final reasoned maintainability disposal, based on the recorded prior adjudication and withdrawal. No interim listing direction or fresh liability quantification.

Pinpoint: Paras 10–21, pp. 5–8.

05 AKHB REVIEW POINT

AKHB analysis: Before opening a second anti-profiteering proceeding, map the respondent, project, investigation period, cause of action and beneficiary amount against the earlier decision. Here the Tribunal expressly says the complainant's ₹36,488 was already included in the earlier project-wide determination. That overlap is central to the reasoning.

Separate finality of adjudication from enforcement or proof of payment. A bar on repeating the same investigation does not itself establish that all earlier directions have been performed. Nor does this decision determine a complaint concerning a different project, a later period or an amount not covered by the earlier adjudication.

The Tribunal's assertion that the earlier Delhi High Court challenge was dismissed is reported as its finding. The underlying High Court disposal has not been independently located in this review; a cause-list lead is insufficient to establish its operative terms. Users relying on the earlier adjudication should obtain that order and check subsequent treatment. The present PDF also refers to withdrawal correspondence dated 25 April in paragraph 6 and 24 April in paragraphs 7 and 14; these source dates are not silently harmonised.

Pinpoint: AKHB analysis of paras 6–18, pp. 4–8.

Sources and limitations

Relevant provisions

CGST Act 2017: Section 171; Principle of res judicata, as applied in this decision

Statutory note

Source-based explanation of the final maintainability ruling, not advice on reopening, enforcement or another complainant's remedies.

Treatment note

Bounded party/case and appeal/recall searches on 17 October 2026 identified no later primary order affecting this GSTAT disposal. The High Court order recited as antecedent finality remains unverified. This is not exhaustive docket clearance.

Scope of source review

Complete eight-page official GSTAT order. Underlying DGAP report, settlement deed, payment records and High Court disposal were not independently obtained. The earlier NAA order is separately linked as historical context, not a new GSTAT publication.

Identity note

NAPA/238/PB/2025, 26 May 2026, Migsun Wynn. Distinct from the earlier NAA Order 46/2022 dated 26 July 2022.

Primary source

Complete eight-page official source read and visually checked; fresh official retrieval matched preserved source bytes.

[Open original judgment](#)

Source pages: 8

Outcome type: final

Official GSTAT listing[Open cited source](#)**Earlier NAA Order46/2022, historical context**[Open cited source](#)**Disclosures and source rights**

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