

Director General of Anti-Profiteering v. Ansal Properties and Infrastructure Ltd.

Case number: NAPA/151/PB/2025

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

Decision date: 2026-09-21

Final disposal at this stage after profiteering claim placed before CIRP/NCLT

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

Bench: Justice Mayank Kumar Jain, Member (Judicial); Court II

Decision stage: Final disposal of this proceeding at the stated stage, linked to the claim before CIRP/NCLT.

01 Facts of case and issues

Following an earlier order dated 3 September 2026, DGAP furnished details of a claim submitted before the CIRP official. It informed the Tribunal that the NCLT at New Delhi was seized of the matter concerning the profiteering amount determined against the respondent. The short published order gives no claim amount, project name or insolvency case number.

Pinpoint: Unnumbered reasoned order, physical p. 2; identity p. 1.

02 Discussion by Hon'ble Tribunal

The Tribunal's disposition follows the placement of the claim within the insolvency process. The order does not independently decide the amount, priority or admission of that claim and does not record that payment has been received. The description that the matter is before NCLT is the basis of this GSTAT disposal.

Pinpoint: Unnumbered reasoned order, physical p. 2; identity p. 1.

03 Judicial decision and operative relief

On 21 September 2026 the Tribunal disposed of the matter at this stage. It made no new quantified refund, interest or penalty award and did not expressly decide the eventual NCLT treatment of the claim.

Pinpoint: Unnumbered reasoned order, physical p. 2; identity p. 1.

04 In favour of

Procedural disposal concerning the respondent; no independent merits determination or recovery outcome is established.

Final disposal of this proceeding at the stated stage, linked to the claim before CIRP/NCLT.

Pinpoint: Unnumbered reasoned order, physical p. 2; identity p. 1.

05 AKHB REVIEW POINT

AKHB analysis: Separate closure of a GSTAT proceeding from adjudication and recovery of an insolvency claim. The words at this stage should be preserved; they do not establish an unconditional merits exoneration or proof of creditor payment. Obtain the claim, relevant insolvency orders and any subsequent proceedings before advising on enforcement or recovery. Do not invent a claim amount from other cases involving the same company.

Pinpoint: AKHB source-based analysis of unnumbered reasoned order, physical p. 2; identity p. 1.

Sources and limitations

Relevant provisions

GST anti-profiteering proceedings, as recorded in the original

Statutory note

Historical source-based explanation of this final disposition; no independent statement of current insolvency or tax law.

Treatment note

Bounded exact-party/case/date and recall or appeal searches on 17 October 2026 identified no later primary order affecting this disposition. This is not exhaustive docket clearance or verification of compliance or insolvency recovery.

Scope of source review

Complete 2-page official GSTAT order. Underlying reports and documents mentioned in the reasons were not independently obtained.

Identity note

NAPA/151/PB/2025, 2026-09-21, Director General of Anti-Profiteering v. Ansal Properties and Infrastructure Ltd.

Primary source

Complete 2-page original read and visually checked.

[Open original judgment](#)

Source pages: 2

Outcome type: final

Official final-order listing

[Open cited source](#)

Disclosures and source rights

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