

Director General of Anti-Profiteering v. Logix City Developers Pvt. Ltd.

Case number: NAPA/42/PB/2025

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

Decision date: 2026-09-28

Insolvency moratorium and previously lodged claim: final closure of anti-profiteering proceeding

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

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

Decision stage: Final insolvency-based closure, with no fresh profiteering calculation or recovery award.

01 Facts of case and issues

DGAP referred to Form B dated 12 July 2023 through which CCI had lodged a claim of ₹1,27,80,842 with the interim resolution professional. The order describes that figure as corresponding to the amount computed in DGAP's report dated 16 September 2021. It also records the respondent's statement that NCLT New Delhi had declared a moratorium under Section 14 of the Insolvency and Bankruptcy Code.

Pinpoint: Unnumbered reasoned order, physical pp. 2–3.

02 Discussion by Hon'ble Tribunal

The Tribunal relied on the matter being before NCLT and the claim already having been submitted by CCI. The source does not reproduce the moratorium order, the admitted-creditor list or a resolution plan. It does not determine whether the claim was admitted, paid or extinguished in the insolvency process.

Pinpoint: Unnumbered reasoned order, physical pp. 2–3.

03 Judicial decision and operative relief

The proceeding was closed and the matter disposed of on 28 September 2026. The ₹1,27,80,842 is the recited claim amount, not a fresh GSTAT recovery award in this order. No additional interest or penalty was quantified.

Pinpoint: Unnumbered reasoned order, physical pp. 2–3.

04 In favour of

Respondent on closure in the stated insolvency context; creditor entitlement and payment remain outside this short disposition.

Final insolvency-based closure, with no fresh profiteering calculation or recovery award.

Pinpoint: Unnumbered reasoned order, physical pp. 2–3.

05 AKHB REVIEW POINT

AKHB analysis: Track a recited insolvency claim separately from a new tax award and from actual recovery. This source supports closure in its recorded moratorium context, not a blanket conclusion about all regulatory proceedings during insolvency. Users pursuing a claim need the actual NCLT order, proof of claim and subsequent plan or distribution record. The Tribunal's closure does not independently prove tax-benefit satisfaction or creditor payment.

Pinpoint: AKHB source-based analysis of unnumbered reasoned order, physical pp. 2–3.

Sources and limitations

Relevant provisions

GST anti-profiteering proceedings, as recorded in the original; Insolvency and Bankruptcy Code 2016: Section 14, as recited in the order

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

Identity note

NAPA/42/PB/2025, 2026-09-28, Director General of Anti-Profiteering v. Logix City Developers Pvt. Ltd.

Primary source

Complete 3-page original read and visually checked.

[Open original judgment](#)

Source pages: 3

Outcome type: final

Official final-order listing

[Open cited source](#)

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