GSTAT

Single Bench Court No. 2

NAPA/132/PB/2025

DG ANTI PROFITEERING, DIRECTOR GENERAL OF ANTI-PROFITEERING, DGAP **.............Appellant**

Versus

DUVILLE ESTATES PVT. LTD. **.............Respondent**

Counsel for Appellant **Counsel for Respondent**

Hon'ble Justice Sh. Mayank Kumar Jain, Member(Judicial)

Form GST APL-04A

[See rules 113(1) & 115]

Summary of the order and demand after issue of order by the GST Appellate Tribunal

whether remand order : No

Order reference no. : ZA070010326000079H **Date of order :** 23/03/2026

1.	GSTIN/Temporary ID/UIN - 27AACCC8436B1ZW	
2.	Appeal Case Reference no. - NAPA/132/PB/2025	Date - 18/12/2024
3.	Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544	
4.	Name of the respondant - 1. Duville Estates Pvt. Ltd. , devang.doshi@duville.com , 9076186075	
5.	Order appealed against -	

	(5.1) Order Type -
	(5.2) Ref Number - Date -
6.	Personal Hearing - 23/03/2026 16/02/2026 19/01/2026 16/12/2025 12/12/2025 05/12/2025 17/11/2025 13/10/2025
7.	Status of Order under Appeal - Confirmed – Order under Appeal is confirmed
8.	Order in brief - The report of the DGAP dated 18.12.2024 is accepted. The Respondent is directed to pay the profiteered amount computed by the DGAP as Rs. 17,75,622/- along with the interest as applicable in accordance with the Rule 133(3)(b) of the CGST Rules, 2017 to the eligible home-buyers.
	Summary of Order
9.	Type of order: Return to Recipient of Amount not passed on, along with interest

ORDER

1. The matter was taken up today in Hybrid mode.
2. Shri Rahul Rao Gautam, Additional Assistant Director/Authorised Representative appeared on behalf of the DGAP.
3. Shri Pranay Jangid and Shri Vishwas Singhan, office employees appeared in person for the hearing on behalf of the Respondent
4. Shri Devang Doshi, Chartered Accountant appeared virtually on behalf of the Respondent
5. Authorised Representative of the DGAP informed us that the DGAP has made serious attempts to contact the home-buyers to verify about the receipt of ITC benefit accorded by the Respondent. Out of 109 home-buyers, only 34 home-buyers have accepted that they have received the ITC benefit. The amount is

related to these home-buyers is Rs. 4,99,539/-. Two home-buyers have already sold their property. Other 40 home-buyers have been responded inspite of repeated call made by the DGAP

6. The learned Chartered Accountant for the Respondent fairly submitted that in view to end the litigation, they are ready to accept the report submitted by the DGAP.

7. The report of the DGAP dated 18.12.2024 is accordingly accepted. The Respondent is directed to pay the profiteered amount computed by the DGAP as Rs. 17,75,622/- along with the interest as applicable in accordance with the Rule 133(3)(b) of the CGST Rules, 2017 to the eligible home-buyers (as shown in Annexure 21 of the report).

8. Let this order be communicated to the CGST/SGST Jurisdictional Commissioner for necessary action at their end.

9. The proceedings are, accordingly, closed.

Digitally signed by MAYANK KUMAR JAIN
Date:23-03-2026 18:09:32 PM

(Justice Mayank Kumar Jain)

Dated: 23.03.2026