GSTAT

Division Bench Court No. 2

NAPA/91/PB/2025

DGAP **.............Appellant**

Versus

DIYA GREENCITY PVT. LTD., PROJECT-DIYA GREENCITY **.............Respondent**

Counsel for Appellant **Counsel for Respondent**

Hon’ble Justice Sh. Mayank Kumar Jain, Member(Judicial)
Hon’ble Sh. Anil Kumar Gupta, Member (Technical)

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. : ZA071225000189H **Date of order :** 17/12/2025

1.	GSTIN/Temporary ID/UIN -	
2.	Appeal Case Reference no. - NAPA/91/PB/2025	Date - 09/01/2025
3.	Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544	
4.	Name of the respondant - 1. Diya Greencity Pvt. Ltd., Project-Diya Greencity	
5.	Order appealed against -	
	(5.1) Order Type -	
	(5.2) Ref Number -	Date -
6.	Personal Hearing - 17/12/2025 14/11/2025 19/09/2025 18/07/2025 11/07/2025	
7.	Status of Order under Appeal - Confirmed – Order under Appeal is confirmed	
8.	Order in brief - This tribunal records its findings that the Respondent is ready to pass on the benefit of Rs. 20,21,440/- to 21 homebuyers according to the report of the DGAP. The report of DGAP is accepted. The investigation stands concluded. A copy each of this order be supplied to the Respondent and to the concerned Commissioner CGST/SGST for necessary action and compliance.	

Summary of Order	
9.	Type of order : Return to Recipient of Amount not passed on, along with interest

Place :DELHIPB

Date : 18.12.2025

Signature

DELHIPB Ankit Kumar

Designation : Stenographer/Law researcher

Jurisdiction :Delhi (PB)

ORDER

1. The matter was taken up today in virtual mode.
2. Sh. Suneel Kumar, Additional Assistant Director, assisted by Anurag Gupta, Inspector, appeared on behalf of the DGAP. Sh. Ravi Kumar, Court Officer is present.
3. Sh. D.K Goel, learned C.A appeared on behalf of the Respondent.
4. Heard.
5. On a reference made by Standing Committee, the investigation was set to motion by DGAP against the Respondent. On the basis of detailed investigation of examining the relevant documents it was concluded by the DGAP that upon implementation of the GST total benefit of ITC accrued to Respondent is Rs. 10,49,43,145/- plus GST @ 8% i.e. Rs. 83,95,452/- totalling to Rs. 11,33,38,597/-. The Respondent has already passed on ITC benefit of Rs. 13,19,64,459/- to 1177 eligible buyers. No benefit has been passed to 21 homebuyers. Therefore, ITC benefit of Rs. 20,21,440/- is still required to be passed on to these homebuyers.
6. Sh. D.K Goel, Learned Counsel for Respondent filed written submission to the effect that to avoid further litigation the Respondent unconditionally accept the findings, observations and conclusions contained in the report of DGAP without any objection. The Respondent is ready to pass on the benefit of Rs. 20,21,440/- to 21 homebuyers according to the report of DGAP.
7. In view of the above undertaking given by learned counsel for the Respondent, no further dispute survives in the matter. The Report of the DGAP is liable to be accepted.

Order

The report of DGAP dated 07.11.2025 is accordingly accepted in view of the undertaking given by the Respondent.

Proceedings are concluded.

Order passed in open Court today.

A copy each of this order be supplied to the Respondent and to the concerned Commissioner CGST/SGST for necessary action and compliance.

Digitally signed by MAYANK KUMAR JAIN
Date:18-12-2025 14:31:19 PM

Sd/-
(Justice Sh. Mayank Kumar Jain)

Digitally signed by ANIL KUMAR GUPTA
Date:18-12-2025 14:29:34 PM

Sd/-
(Sh. Anil Kumar Gupta)

Dated: 17.12.2025