

GSTAT

Court No. 1

NAPA/165/PB/2025

DGAP

.....Appellant

Versus

M/S RAJA HOUSING LIMITED.

.....Respondent

**Counsel for Appellant**

**Counsel for Respondent**

Hon'ble Justice (Retd.) Dr. Sanjaya Kumar Mishra, President

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. : ZA070126000038H**

**Date of order : 08/01/2026**

|                  |                                                                                                                                                                         |                   |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 1.               | GSTIN/Temporary ID/UIN -                                                                                                                                                |                   |
| 2.               | Appeal Case Reference no. - NAPA/165/PB/2025                                                                                                                            | Date - 09/01/2025 |
| 3.               | Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544                                                                                                          |                   |
| 4.               | Name of the respondent -<br>1. M/s Raja Housing Limited.                                                                                                                |                   |
| 5.               | Order appealed against -                                                                                                                                                |                   |
|                  | (5.1) Order Type -                                                                                                                                                      |                   |
|                  | (5.2) Ref Number -                                                                                                                                                      | Date -            |
| 6.               | Personal Hearing - 08/01/2026 08/12/2025 22/09/2025 20/08/2025 13/08/2025                                                                                               |                   |
| 7.               | Status of Order under Appeal - Confirmed – Order under Appeal is confirmed                                                                                              |                   |
| 8.               | Order in brief - Arrived at the conclusion that there is no profiteering in this case. Proceedings is closed. The Report of the State Screening Committee is confirmed. |                   |
| Summary of Order |                                                                                                                                                                         |                   |
| 9.               | Type of order : Closure Report                                                                                                                                          |                   |

Place :DELHIPB

Signature

Date : 09.01.2026

DELHIPB Dr. Justice (Retd.) Sanjaya Kumar  
Mishra

Designation : Member

Jurisdiction :Delhi (PB)



The matter was taken up for hearing in hybrid mode. Ms. Geetika Chib, Additional Assistant Director – Authorized Representative assisted by Shri Awanindra Kumar, Inspector, appeared on behalf of DGAP.

Shri Rajkumar Kadam, Original Complainant appeared before us virtually.

This file was initiated on email received from Standing Committee of the State of Karnataka on Anti-Profiteering. The Original Complainant Mr. Rajkumar Kadam had purchased one apartment from the Respondent M/s Raja Housing Ltd. He complained that the receipt issued by the Respondent to him does not reflect the tax component (GST) paid to the developer. The matter was taken up by Screening Committee of the State of Karnataka. The Screening Committee has considered the matter along with the report submitted by the investigation wing of the Bangalore South Commissionerate and the State enforcement team. Screening Committee further minuted that as per the Investigation Report, Project - Raja Ritz Avenue Phase-I was commenced before 01.04.2019 and in terms of Notification No.03/2019 GST (Rate) dated 29.03.2019 they preferred to continue in the old tax scheme i.e., @12% tax with land exemption with benefit of ITC

Though they opted for the old tax regime and preferred to pay GST @12%, they had been collecting GST from the flat buyers @5% only and the differential tax @ 7% were borne by them in-order to sustain the market competition.

The Screening committee further minuted that addressing the issue of non-issuance of GST invoices in proper format, the taxpayer clarified that since the collection of GST was @5%, while they were discharging GST liabilities to the government @12%, issuance of invoices would have resulted in non-reconciliation of sales record and would have impacted the internal accounts. It was further minuted that Sample sale deed, payment vouchers and the ledger have been verified by the investigation team and confirmed that the taxpayer has declared the correct sale consideration inclusive of GST@5% in the respective sale deeds to the customers; issued payment vouchers against payment received from the customers and has also maintained payment ledger customer wise.

Further, the Screening Committee Reports on verification of books of accounts of the taxpayer for the tax periods of 2017-18, 2018-19, 2019-20 and 2020-21 and respective audit report, there have been no findings with regard to short payment of tax on the consideration received from the customers.

Therefore, the jurisdictional state authority had communicated vide their letter dated 19/12/2024, that there is no short payment /evasion of tax in this issue.

The Screening committee further minuted that the officers of the State enforcement have also verified the records of the taxpayer for the tax period 2018-19 to till date and the said verification have been concluded with the issuance of DRC-01 dated 24.02.2025, demanding Rs. 10,35,80,038/-, on the issue of non-issuance of invoices to the customers of Raja Ritz Avenue Phase-I. On verification of the Audit reports of the taxpayer for the period from 2017-18 to till date, the GST collection records in respect of Raja Ritz Avenue Phase-1 from the relevant ledgers, financial records and corresponding returns, it was found that, the taxpayer, in respect of Raja Ritz Avenue Phase-1 has discharged a total tax liability of Rs.17,01,94,057/-.

Considering the statement of the taxpayer, verification of relevant financial records and corresponding returns, evasion of tax in the present issue is not substantiated.

In that view of the matter, after receipt of the Minutes of the Karnataka State Screening Committee notice was issued to the original complainant to file objections, if any, to such findings. He has not filed any written objections

Today, we have heard original complainant in-person appearing before us virtually, we find no illegality / irregularity in the Minutes of the Karnataka Screening Committee and arrived at the conclusion that there is no profiteering in this case. Hence, the allegation against M/s. Raja Housing Ltd. is liable to be dropped.

Proceedings is therefore closed.

Digitally signed by SANJAY KUMAR MISHRA  
Date:09-01-2026 15:02:02 PM

Sd/-  
(Justice (Retd.) Dr. Sanjaya Kumar Mishra)

**Dated: 08.01.2026**