

GSTAT

Single Bench Court No. 4

NAPA/119/PB/2025

DGAP

.....Appellant

Versus

PYRAMID INFRATECH PVT. LTD.

.....Respondent

**Counsel for Appellant**

**Counsel for Respondent**

**Hon'ble Sh. A. Venu Prasad, 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. : ZA070010126000105H**

**Date of order : 15/01/2026**

1.	GSTIN/Temporary ID/UIN - 06AAECP8801B1ZS	
2.	Appeal Case Reference no. - NAPA/119/PB/2025	Date - 12/02/2025
3.	Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544	
4.	Name of the respondent - 1. Pyramid Infratech Pvt. Ltd. , satendra.chauhan@pyramidinfratech.com , 9811000483	
5.	Order appealed against -	
	(5.1) Order Type -	
	(5.2) Ref Number -	Date -
6.	Personal Hearing - 15/01/2026 03/12/2025 30/10/2025	
7.	Status of Order under Appeal - Confirmed – Order under Appeal is confirmed	
8.	Order in brief - In view of the facts, findings, and legal position, the DGAP report dated 12.02.2025 is accepted, and it is held that the provisions of Section 171 of the CGST Act, 2017 have not been contravened by the Respondent. The proceedings are accordingly closed.	
Summary of Order		

9. Type of order : Closure Report

Place :DELHIPB

Signature

Date : 16.01.2026

DELHIPB Sh. A. Venu Prasad

Designation : Member

Jurisdiction :Delhi (PB)



**ORDER**

The matter was taken up for hearing in a physical mode. The present proceedings arise out of a reference received from the Standing Committee on Anti-profiteering on 23.08.2025, recommending a detailed investigation under Rule 128 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as “the Rules”) in respect of an application filed by Shri Narendra Singh, House No. 73, Sundriya Mohalla, Kondal, Palwal, Haryana-121103 (hereinafter referred to as “the Applicant”).

The allegation pertains to profiteering in respect of construction services supplied by M/s Pyramid Infratech Pvt. Ltd., Unit No. 505, 5th Floor, Unitech Trade Centre, Sector-43, Gurugram, Haryana-122002 (hereinafter referred to as “the Respondent”) in its project “Urban-67A”, situated at Sector-67A, Gurugram, Haryana.

The Applicant submitted that he had booked Flat No. 106 (Tower-8) in the aforesaid project in the year 2019, and alleged that the benefit of Input Tax Credit (ITC) was not passed on to him by way of commensurate reduction in price, in contravention of Section 171 of the CGST Act, 2017.

Upon receipt of the reference, the Director General of Anti-Profiteering (DGAP) issued a Notice dated 30.08.2024 under Rule 129 of the Rules, calling upon the Respondent to submit its reply, including whether the benefit of ITC had been passed on and, if not, to suo moto determine the quantum thereof along with supporting documents. The Respondent was also afforded an opportunity to inspect non-confidential documents furnished by the Applicant during 17.09.2024 to 18.09.2024, which opportunity was not availed.

The DGAP, after conducting the investigation, submitted its report dated 12.02.2025, concluding that no additional benefit of ITC had accrued to the Respondent, as the impugned project commenced entirely in the post-GST regime.

Thereafter, a Notice dated 03.11.2025 was issued to the Applicant inviting objections to the DGAP report. No objections were received.

The matter was listed for hearing on 03.12.2025 and 15.01.2026. None appeared on behalf of the Applicant. Ms. Nutan, Additional Assistant Director, assisted by Shri Anurag Gupta, Inspector, appeared on behalf of the DGAP. Shri Deepak Lohia, Chartered Accountant, appeared on behalf of the Respondent.

The Respondent submitted an event chart of the project and placed on record a copy of the declaration opting for old GST rates under Notification No. 03/2019-Central Tax dated 29.03.2019, in respect of Project “Urban-67A”.

The DGAP reiterated the findings of nil profiteering, stating that:

1. The project “Urban-67A” commenced entirely after implementation of GST; and
2. The Respondent had validly exercised the option to adopt old GST rates under Notification No. 03/2019-Central Tax.

It is observed that Section 171 of the CGST Act, 2017 applies only in cases involving reduction in tax rate or increase in ITC, particularly in projects spanning pre-GST and post-GST periods. Since the impugned project commenced wholly in the post-GST regime, there is no comparative ITC benefit arising for passing on.

Reliance is placed on paragraph 128(d) of the judgment dated 29.01.2024 of the Hon’ble Delhi High Court, wherein it has been held that no benefit of ITC is required to be passed on where both construction and supply take place entirely in the post-GST period.

In view of the foregoing facts, findings, and legal position, the DGAP report dated 12.02.2025 is accepted, and it is held that the provisions of Section 171 of the CGST Act, 2017 have not been contravened by the Respondent.

A copy of this Order shall be forwarded to all concerned parties, including the Applicant, Respondent, Director General of Anti-Profiteering, and the jurisdictional GST Commissioner(s) for information and necessary action.

The proceedings are accordingly closed.

Pronounced in open court on this 15th day of January, 2026.

Digitally signed by ARABANDI VENU PRASAD  
Date:16-01-2026 16:42:29 PM

Sd/-  
(Sh. A. Venu Prasad)

**Dated: 15.01.2026**