

**GIB/HR/Paramjeet/25.02.2020/OTHERS-14**

**Others Category :** Input Tax Credit

**State :** Haryana

**Order No.:** GIB/HR/Paramjeet/25.02.2020/OTHERS-14

**Name of Entry :**

Paramjeet Rathee Vs Supertech Limited (NAA)

**Date :** 25-02-2020

**Breif Issue :**

**Facts&Issue of The Case:**

Applicant No. 1 had filed an application dated 03.07.2018 (Annexure-1) before the Standing Committee on Anti-Profiteering under Rule 128 of the Central Goods & Services Tax (CGST) Rules, 2017.

The Applicant No. 1 had stated in his application that the Respondent had resorted to profiteering in respect of the supply of construction services related to the purchase of Flat J-66C, in the Respondent's project "Officer Enclave", Sector-2, Sohna Road, Gurugram.

The Applicant No. 1 had also alleged that the Respondent had not passed on the benefit of Input Tax Credit (ITC) by way of commensurate reduction in the price of the apartment purchased by him, on implementation of GST w.e.f. 01.07.2017.

The Applicant No. 1 has further contended that while calculating profiteering, the DGAP has not considered the type of sale consideration i.e. Subvention Plan or CLP Plan, pre-GST impact of ITC on cost, Cost Sheet Proforma for Goods/Services pre-GST and post-GST, Summary of purchased materials/inputs versus Construction Stages and the Project report submitted to RERA.

**Decision of Advance Ruling Authority :**

**Decision**

In view of our above findings, we conclude that the instant case does not fall under the ambit of Anti-Profiteering provisions of Section 171 of the CGST Act, 2017. Therefore, the allegation that the Respondent has not passed on the benefit of ITC in this case is not found sustainable.

Accordingly, the application filed by Applicant No. 1, requesting action against the

Respondent for alleged violation of the provisions of Section 171 of the CGST Act, is dismissed as not maintainable.