BEFORE THE HARYANA REAL ESTATE REGULATORY AUTHORITY, GURUGRAM

> Complaint no. : 501 of 2023 Date of decision : 14.08.2024

 Anurag Mohan Bhatnagar
 Leena Tuli Bhatnagar
 Both R/o- A-1304, Park View City-1, Sohna Road, Sector-48, Gurgaon.

Complainants

Versus

M/s. Neo Developers Private Limited Regd. office: - 32-B, Pusa Road, New Delhi-110005.

CORAM: Shri Ashok Sangwan

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APPEARANCE:

Sh. Rajinder Singh (Advocate) Sh. Venkat Rao (Advocate) Member

Respondent

Complainants Respondent

ORDER

1. This complaint has been filed by the complainant/allottee under section 31 of the Real Estate (Regulation and Development) Act, 2016 (in short, the Act) read with rule 28 of the Haryana Real Estate (Regulation and Development) Rules, 2017 (in short, the Rules) for violation of section 11(4)(a) of the Act wherein it is *inter alia* prescribed that the promoter shall be responsible for all obligations, responsibilities and functions under the provision of the Act or the

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Rules and regulations made thereunder or to the allottees as per the agreement for sale executed *inter se*.

A. Unit and project related details

2. The particulars of unit details, sale consideration, the amount paid by the complainant, date of proposed handing over the possession, delay period, if any, have been detailed in the following tabular form:

r. o,	Particulars	Details
	Name of the project	"Neo Square", Sector-109, Gurugram, Haryana.
5	Nature of the project	Commercial
3.	HRERA registered	Registered 109 of 2017 Dated - 24.08.2017
4.	DTCP licence	License no. 102 of 2008 Dated- 15.05.2008
5.	Unit no.	Priority no09, Floor-5th (As on page no. 28 of complaint)
6.	Unit area	1000 sq.ft. [Super Built up area] (As on page no. 28 of complaint)
7.	Builder Buyer Agreement	02.09.2016 (As on page no. 23 of complaint)
8.	Memorandum of understanding	02.09.2016 (As on page no. 51 of complaint)
9.	Possession clause	Clause 3



		The company shall complete the construction of the said Building/Complex, within which the said space is located within 36 months from the date of execution of this Agreement or from the start of construction, whichever is later and apply for grant of completion/Occupancy certificate.[Emphasis supplied] (As on page no. 53 of complaint)
10.	Due date of possession	02.09.2019 [Calculated 36 months from the date of MOU]
11.	Assured return	Clause 4 That against the total basic sale consideration of Rs.57,54,244/- (Rupees Fifty Seven Lacs Fifty Four Thousand Two Hundred Forty Four Only) determined as per Clause 3 above, the Allottee(S) has paid, unto Company upon/or prior to the execution of this MOU, an amount of Rs.60,13,185/- (Rupees Sixty lacs Thirteen thousand One Hundred Eighty Five Only) (included BSP & Service Tax), towards advance/part consideration of the unit, the receipt whereof, Company hereby admits and acknowledges. The Company shall pay a monthly amount received with effect from 02.09.2018 before deduction of Tax a Source and service tax, cess or an other levy which is due and payable b

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		the Allottee(s) to the Company in accordance with the Payment Schedule annexed as Annexure-1. The monthly assured shall be paid to the Allottee)(s) until the commencement of the first lease on the said unit . [Emphasis supplied] (As on page no. 52 of complaint)
12.	Total sale consideration	Rs. 57,54,244/- (As on page no. 53 of complaint)
13.	Total amount paid by the complainant	Rs. 60,13,185/- (As on page no. 53 of complaint)
14.	Lease deed	10.07.2020 (As on page no. 94 of reply)
15.	Payment request on account of VAT	22.01.2020 (As on page no. 136 of reply)
16.	Occupation certificate	Not obtained
17.	Offer of possession	Not offered

B. Facts of the complaint

- 3. The complainant has made the following submissions: -
 - That the complainants are law-abiding citizens and the respondent i.e., M/S Neo Developers Private Limited is engaged in the business activities relating to construction, development, marketing & sales of various types of residential & commercial properties.
 - II. That in or around 2016, the complainants were looking for a property wherein they could get some returns on their investment since the money was to be paid by complainant no.1 out of his PF

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money as he was leaving India. The complainants met Ms. Neelima Sharma (Broker), who explained them about 4-5 projects. On visiting the project sites the complainants shortlisted the space in the project namely "Neo Square" situated in Sector 109, Dwarka Expressway, Gurugram. Pursuant to which the complainants met respondent's representative and they explained to the complainants that the project consists of multiple towers having dedicated space for retail, offices, restaurants, food court, service apartment, hypermart and cinema.

- III. That the representatives of the respondent assured the complainants that all the mandatory permissions/clearances to construct the project had been obtained and further assured that the construction of the project will be completed within 36 months. of purchasing the unit.
- IV. That the representatives of the respondent induced the complainants to purchase the unit under the Assured Return Plan wherein the respondent would make the payment at the rate of Rs 65 per sq. ft. per month for the area purchased and would start Monthly Assured Return Plan as per agreement. That the complainants entered into Memorandum of Understanding and Builder Buyer's Agreement on 02 09.2016.
 - V. That the complainants purchased a commercial unit (restaurant) on the Fifth floor and executed the Memorandum of Understanding



dated 02.09.2016 having area admeasuring 1000 sq. ft. super built up area at the rate of Rs.5,754.24 /- per sq. ft. wherein priority no. 09 was assigned on 5^{nd} floor.

- VI. That the complainants paid a sum of Rs.60,13,185/- (includes BSP & Service Tax) towards consideration of the unit. It was agreed under the MOU that a monthly return of Rs.65,000/- per month shall be payable as Assured Return from 02.09.2018 until the commencement of first lease on the said unit.
- VII. That on 02.09.2016, the respondent raised the demand of EDC and IDC amounting to Rs.4,74,000/- The said demand was duly fulfilled by the complainants by making the payments of Rs.4,74,000/- on 01.03.2017. That the respondent demanded VAT several times on the same unit despite the fact that the same was paid at the time of very first demand only. The respondent raised the demand towards VAT amounting to Rs.3,11,412/- on 30.03.2017 and the complainants have paid the same on 15.05.2017.
- VIII. That the payments of assured return were completely stopped and are due since August, 2019. Further, no interest @11% p.a has ever been given by the respondent on the delayed payment of Assured Return which was assured. That the mala fide intentions of the respondent became conspicuous when a Letter dated 18.12.2019 was received by the complainants whereby the respondent



communicated its unilateral decision of not paying any assured return till the completion of the project.

- IX. That the respondent vide letters dated 22.01.2020 again raised demand of Rs.4,67,050/- towards the VAT. It aspires that the payment towards VAT which was made by buyers in 2017 has not been deposited with the concerned authorities by the respondent and due to the said reason, the respondent is demanding VAT again and again from the buyers with the sole intent of cheating the buyers and gaining wrongfully from them.
 - X. On 01.10.2020, the respondent sent letters for registration of BBA and MOU without entering the BBA with the complainants Later, again the respondent sent letter dated 21.10.2020 for registration of BBA and MoU with revised fee without giving any justification or calculation for increase in the price of the registration-fee. On 30.10.2020 the respondent again sent illegal demands towards the VAT without providing explanation for such demand.
 - XI. That a letter Dated 10.12.2020 was received by the complainants wherein the respondent asked them to sign the lease assignment deed. That despite assurance of completion of construction of the project within 36 months of purchasing the unit or from the commencement of construction, the construction has still not been completed even after passage of almost 6 years.



XII. That the respondent is forcing the complainants to sign Lease Assignment Form by which it intends to lease out the unit to a third party and has also inserted a clause according to which after the execution of Lease Assignment Form, the respondent will be obliviated from its responsibility to pay the monthly Assured Return. Further threatening the complainants that if the they do not sign the Lease Assignment Form, then the respondent will forfeit the unit in accordance with MOU.

- XIII. That no fresh construction has been carried out in the project since 2019. The completion certificate has been denied on several occasion, and on 15.12.2021 the representative of respondent has admitted before the STP, Gurugram that the project is not complete and they had withdrawn the application seeking completion certificate in the year 2020.
 - XIV. That the complainants are constrained to file the present complaint seeking the payment of assured return of Rs.65,000/- from 02.09.2018 till the handing over the possession/ Lease out of the property after the completion of the construction.

C. Relief sought by the complainant:

- The complainant has sought following relief(s):
- Direct the respondent to pay Assured Returns amounting to Rs.
 65,000/- per month from august, 2019 till handing over the possession/leasing out the property after completion.



- Direct the respondent to execute the Sale Deed after the completion of the project in favour of the complainants.
- Set aside the illegal demands of VAT made by the respondent vide letter dated 22.01.2020 and 30.10.2020.
- Restrain the respondent from entering the lease deed with 3rd party till the completion of project and handing over the possession to the complainants.
- 5. On the date of hearing, the Authority explained to the respondent/promoter about the contraventions as alleged to have been committed in relation to section 11(4) (a) of the Act to plead guilty or not to plead guilty.

D. Reply by the respondent.

6. The respondent has contested the complaint on the following grounds:

1. That the complainant with the intent to invest in the real estate sector as an investor approached the respondent and inquired about the project i.e., "Neo Square" situated at Sector-109, Gurugram, Haryana. That after being fully satisfied with the project and the approvals thereof, the complainants decided to apply to the respondent by submitting an application form dated 02.09.2016, whereby seeking allotment of priority no. 09, admeasuring 1000sq. ft. of super area on the 5th floor food court & entertainment zone of the project having a basic sale price of Rs.57,54,244/-. The complainants considering the future speculative gains also opted for the Investment Return Plan being floated by the respondent for the project.

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 - II. That since the complainant had opted for the Investment Return Plan, a Memorandum of Understanding dated 25.12.2014 was executed between the parties, which was a completely separate understanding between the parties in regards to the payment of assured returns in lieu of investment made by the complainant. As per the M.O.U, the returns were to be paid from 02.09.2018 till the commencement of First Lease. It is also submitted that as per clause 4 of the MOU, the complainant had duly authorised the respondent to put the said unit on lease.
 - III. That the MOU executed between the parties was in the form of an "Investment Agreement." That the complainant approached the respondent as an investor looking for certain investment opportunities. Therefore, the allotment of the unit contained a "Lease Clause" which empowers the developer to put the unit on lease.
 - IV. It is pertinent to mention that the respondent requested the complainant to come forward and execute the Builder Buyer Agreement. However, the complainant despite of repeated reminders and request deliberately failed to execute the same for the reasons best known the complainant.
 - V. That the respondent had been paying the committed return of Rs.65,000/- for every month to the complainant without any delay since 06.10.2018. However, post July 2019, the respondent could not pay the agreed Assured Returns due to prevailing legal position w.r.t. banning of returns over unregulated deposits post the enactment of the BUDS Act

VI. That as per Clause 3 and Clause 16 of the MOU dated 25.12.2014 the obligation of payment of Assured Return by the respondent was only till the commencement of the first lease on the unit. That the first lease of the premises has already been executed with M/s Game Zone on 10.07.2020. Thereby, the respondent has duly fulfilled its obligations of execution of the First Lease in terms of the MOU.

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- VII. That after the commencement of the First Lease, the respondent has duly intimated the same to the complainant vide letter dated 10.12.2020 and through various telephonic conversations. The respondent further sent a "Letter for Assignment of Lease form" to sign the lease assignment, as had been agreed in the MOU. However, the complainant did not come to sign the lease assignment and therefore failed to fulfil his part of the obligations. That, since the complainant did not come forward to sign the lease assignment, the respondent further sent a reminder letter dated 07.12.2021 to sign the Lease Assignment Form.
- VIII. It is also pertinent to mention herein that in the Memorandum of Understanding, there was never any pre-condition of obtaining the Occupation Certificate for the Invitation to Lease. The respondent has already executed the first lease deed and duly sent the Invitation to lease with reminders, as per the terms of the MOU. However, the complainants have failed to come forward.
 - IX. That post execution of the Memorandum of understanding dated 25.12.2014, which was specifically for the purpose of ascertaining the-amounts-of Assured Return by and between the complainant and the respondent. However, despite of repeated reminders and

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requests by the respondent for the execution of the builder buyer agreement, the complainant failed to execute the same, which included the possession clause in its terms, which reiterated that the possession was to be handed over within 36 months from the start of construction including grace period of 6 months.

- X. The complainant as per the records had only paid Rs.67,98,597/against the total due amount of Rs.73,38,536/-. It is to be noted that there lies an outstanding dues of Rs.5,39,939/- which are to be paid by the complainant against the unit booked.
- XI. That the respondent had been running behind the complainant for the timely payment of dues towards the unit in question. That in spite of being aware of the payment plan, the complainant has failed to pay the outstanding dues on time. It is humbly submitted that though the complainant may have cleared the basic sale price of the unit however, they are still liable to pay all other charges such as VAT, Interest, Registration Charges, Security Deposit, duties, taxes, levies etc.
- XII. That the respondent is raising the VAT demands as per government regulations. That the rate at which the VAT amount is charges is as per the provisions of the Haryana Value Added Tax Act 2003.
- XIII. It is to be noted that the development and implementation of the project have been hindered on account of several orders/directions passed by various authorities/forums/courts. That a period of 582 days was consumed on account of circumstances beyond the power and control of the respondent, owing to the passing of Orders by the statutory authorities.

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- XIV. That the various contentions and claims as raised by the complainant are fictitious, baseless, vague, wrong and created to misrepresent and misled the Authority. That the present complaint is an utter abuse of the process of law, and hence deserves to be dismissed.
 - 5. Copies of all the relevant documents have been filed and placed on the record. Their authenticity is not in dispute. Hence, the complaint can be decided on the basis of these undisputed documents and submissions made by the parties.

E. Jurisdiction of the authority

The submission of the respondent regarding rejection of complaint on ground of jurisdiction stands rejected. The Authority observes that it has territorial as well as subject matter jurisdiction to adjudicate the present complaint for the reasons given below.

E.1 Territorial jurisdiction

6. As per notification no. 1/92/2017-1TCP dated 14.12.2017 issued by Town and Country Planning Department, the jurisdiction of Real Estate Regulatory Authority, Gurugram shall be entire Gurugram District for all purpose with offices situated in Gurugram. In the present case, the project in question is situated within the planning area of Gurugram District. Therefore, this authority has complete territorial jurisdiction to deal with the present complaint.

E. II Subject matter jurisdiction

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7. Section 11(4)(a) of the Act, 2016 provides that the promoter shall be responsible to the allottees as per agreement for sale. Section 11(4)(a) is reproduced as hereunder:

Section 11

.... (4) The promoter shall-

(a) be responsible for all obligations, responsibilities and functions under the provisions of this Act or the rules and regulations made thereunder or to the allottees as per the agreement for sale, or to the association of allottees, as the case may be, till the conveyance of all the apartments, plots or buildings, as the case may be, to the allottees, or the common areas to the association of allottees or the competent authority, as the case may be;

8. So, in view of the provisions of the Act quoted above, the Authority has complete jurisdiction to decide the complaint regarding non-compliance of obligations by the promoter.

F. Findings on the objections raised by the respondent.

- F.I. Objection regarding the project being delayed because of force majeure circumstances and contending to invoke the force majeure clause.
- 9. The respondent/promoter has raised the contention that the delivery of possession has been delayed due to force majeure circumstances such as orders/restrictions of the NGT as well as competent authorities, High Court and Supreme Court orders etc. However, all the pleas advanced in this regard are devoid of merit. First of all, the possession of the unit in question was to be offered by 25.12.2017. The events mentioned above are of routine in nature happening annually and the promoter is required to take the same into consideration while launching the project. Thus, the promoter/respondent cannot be given any leniency based on the aforesaid reasons and it is a well settled principle that a person cannot take benefit of his own wrong.



G. Findings on the reliefs sought by the complainant

G.1 Direct the respondent to pay the assured return @Rs.65,000/from July,2019 till the handing over of possession.

10. The complainant booked a unit in the project of the respondent and the MOU was executed on 02.09.2016. The basic sale consideration of the unit was Rs.57,54,244/- out of which the complainant has paid Rs.60,13,185/-. The complainant in the present complaint seeks relief for the pending assured return.

Assured return

- 11. It is pleaded that the respondent has not complied with the terms and conditions of the agreement. Though for some time, the amount of assured returns was paid but later on, the respondent refused to pay the same by taking a plea of the Banning of unregulated Deposit schemes Act, 2019 (herein after referred to as the Act of 2019). But that Act does not create a bar for payment of assured returns even after coming into operation and the payments made in this regard are protected as per section 2(4)(iii) of the above-mentioned Act. However, the plea of respondent is otherwise and who took a stand that though it paid the amount of assured returns and did not paid after coming into force of the Act of 2019 as it was declared illegal.
 - 12. The M.O.U dated 02.09.2016 can be considered as an agreement for sale interpreting the definition of the agreement for "agreement for sale" under section 2(c) of the Act and broadly by taking into consideration objects of the Act. Therefore, the promoter and allottee

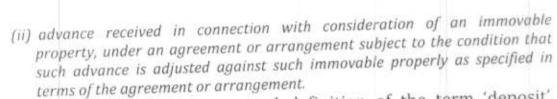
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would be bound by the obligations contained in the memorandum of understanding and the promoter shall be responsible for all obligations, responsibilities, and functions to the allottee as per the agreement for sale executed inter-se them under section 11(4)(a) of the Act. An agreement defines the rights and liabilities of both the parties i.e., promoter and the allottee and marks the start of new contractual relationship between them. This contractual relationship gives rise to future agreements and transactions between them. The "agreement for sale" after coming into force of this Act (i.e., Act of 2016) shall be in the prescribed form as per rules but this Act of 2016 does not rewrite the "agreement" entered between promoter and allottee prior to coming into force of the Act as held by the Hon'ble Bombay High Court in case *Neelkamal Realtors Suburban Private Limited and Anr. v/s Union of India & Ors.*, (Writ Petition No. 2737 of 2017) decided on 06.12.2017.

- 13. It is pleaded on behalf of respondents/builders that after the Banning of Unregulated Deposit Schemes Act of 2019 came into force, there is bar for payment of assured returns to an allottee. But again, the plea taken in this regard is devoid of merit. Section 2(4) of the above mentioned Act defines the word ' deposit' as an amount of money received by way of an advance or loan or in any other form, by any deposit taker with a promise to return whether after a specified period or otherwise, either in cash or in kind or in the form of a specified service, with or without any benefit in the form of interest, bonus, profit or in any other form, but does not include:
 - (i) an amount received in the course of, or for the purpose of business and bearing a genuine connection to such business including

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14. A perusal of the above-mentioned definition of the term 'deposit', shows that it has been given the same meaning as assigned to it under the Companies Act, 2013 and the same provides under section 2(31) includes any receipt by way of deposit or loan or in any other form by a company but does not include such categories of, amount as may be prescribed in consultation with the Reserve Bank of India. Similarly rule 2(c) of the Companies (Acceptance of Deposits) Rules, 2014 defines the meaning of deposit which includes any receipt of money by way of deposit or loan or in any other form by a company but does not include in any other form by a company but does not include in any other form by a company but does not include:

- (i) as an advance, accounted for in any manner whatsoever, received in connection with consideration for on immovable property
- (ii) as an advance received and as allowed by any sectoral regulator or in accordance with directions of Central or State Government;
- 15. So, keeping in view the above-mentioned provisions of the Act of 2019 and the Companies Act 2013, it is to be seen as to whether an allottee is entitled to assured returns in a case where he has deposited substantial amount of sale consideration against the allotment of a unit with the builder at the time of booking or immediately thereafter and as agreed upon between them.
- 16. The Government of India enacted the Banning of Unregulated Deposit Schemes Act, 2019 to provide for a comprehensive mechanism to ban the unregulated deposit schemes, other than deposits taken in the ordinary course of business and to protect the interest of depositors and for matters connected therewith or incidental thereto as defined in section 2 (4) of the BUDS Act 2019.

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17. The money was taken by the builder as deposit in advance against allotment of immovable property and its possession was to be offered within a certain period. However, in view of taking sale consideration by way of advance, the builder promised certain amount by way of assured returns for a certain period. So, on his failure to fulfil that commitment, the allottee has a right to approach the authority for redressal of his grievances by way of filing a complaint.

- 18. It is not disputed that the respondent is a real estate developer, and it had not obtained registration under the Act of 2016 for the project in question. However, the project in which the advance has been received by the developer from the allottee is an ongoing project as per section 3(1) of the Act of 2015 and, the same would fall within the jurisdiction of the authority for giving the desired relief to the complainant besides initiating penal proceedings. So, the amount paid by the later from the former against the immovable property to be transferred to the allottee later on.
 - 19. The Authority under this Act has been regulating the advances received under the project and its various other aspects. So, the amount paid by the complainant to the builder is a regulated deposit accepted by the latter from the former against the immovable property to be transferred to the allottee later on. If the project in which the advance has been received by the developer from an allottee is an ongoing project as per section 3(1) of the Act of 2016 then, the same would fall within the jurisdiction of the authority for giving the desired relief to the complainant besides initiating penal proceedings.



The Authority is of the view that since the occupation certificate in respect to the project has not been received yet and thus the respondent cannot execute a lease deed with the third party. The lease deed executed on 10.07.2020 thus holds no relevance here.

20. Hence, the Authority directs the respondent/promoter to pay assured return to the complainant at the rate of Rs.65,000/- per month from the date i.e., 02.09.2018 till the commencement of the first lease on the said unit after obtaining the occupation certificate as per the memorandum of understanding after deducting the amount already paid on account of assured returns to the complainants.

G.II. Direct the respondent to revoke the demand letter dated 22.01.2020 and 30.10.2020 on account of VAT payment

- 21. The Authority has held in *CR/4031/2019 titled Varun Gupta Vs. Emaar Mgf Land Ltd.* that the promoter is entitled to charge VAT from the allottee for the period up to 31.03.2014 @ 1.05% (one percent VAT + 5 percent surcharge on VAT) under the amnesty scheme. The promoter shall not charge any VAT from the allottees/prospective buyers during the period 01.04.2014 to 30.06.2017 since the same was to be borne by the promoter-developer only.
- 22. The Authority is of the view that the respondent/promoter has made an illegal demand vide demand letter dated 22.01.2020 and 30.10.2020 for the payment of outstanding dues on account of VAT charges was illegal. Thus, the demand letter dated 22.01.2020 and 30.10.2020 is unjustified.

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G.III. Direct the respondent to execute sale deed after completion of the project in favour of the complainants.

23. Under Section-17(1) proviso of the Act, 2016, the respondent/promoter is under an obligation to execute the registered conveyance deed in favour of the allottee/complainant within three months from the date of issue of occupancy certificate. The relevant provision is reproduced below:

" Section 17 . Transfer of title

(1) the promoter shall execute a registered conveyance deedlocal laws: Provided that, in absence of any local law, conveyance deed in favour of the allottee or the association of the allottees or the competent authority, as the case may be, under this section shall be carried out by the promoter within three months from the date of issue of occupancy certificate.

[Emphasis supplied]

24. The Authority hereby directs the respondent to execute the conveyance deed in favour of the complainants within 3 months after obtaining the occupation certificate from the competent authorities.

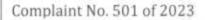
G.IV Restrain the respondent from entering into lease deed with third party till the completion of the project.

25. The Authority is of the view that since the occupation certificate in respect to the project has not been received and without receiving the occupation certificate, the premises cannot be presumed to be fit for occupation. The respondent is directed to not force the complainants to execute any lease deed prior to obtaining the occupation certificate.



H. Directions of the Authority

- 36. Hence, the Authority hereby passes this order and issues the following directions under section 37 of the Act to ensure compliance of obligations cast upon the promoter as per the function entrusted to the authority under section 34(f):
 - i. The respondent is directed to pay the arrears of amount of assured return at the rate i.e., Rs.65,000/- per month from the date i.e., 02.09.2018 till the commencement of the first lease on the said unit after obtaining the occupation certificate as per the memorandum of understanding, after deducting the amount already paid by the respondent on account of assured return to the complainants.
 - ii. The respondent is directed to pay arrears of accrued assured return as per MoU dated 02.09.2016 till date at the agreed rate within 90 days from the date of this order after adjustment of outstanding dues, if any, from the complainants and failing which that amount would be payable with interest @9% p.a. till the date of actual realization.
 - iii. The respondent is directed to execute the registered conveyance deed in favour of the complainants within 3 months from the date of obtaining the occupation certificate.
 - iv. The respondent is directed to not enter into any lease arrangement with any third party before obtaining the occupation certificate from the competent authorities.





- v. The respondent shall not charge anything from the complainants which is not the part of the agreement of sale.
- 37. Complaint stands disposed of.
- 38. File be consigned to registry.

(Ashok Sangwan) Member

Haryana Real Estate Regulatory Authority, Gurugram

Dated: 14.08.2024



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