

**BEFORE THE HARYANA REAL ESTATE REGULATORY AUTHORITY,  
GURUGRAM**

**Date of order : 09.04.2025**

Name of the Builder		Perfect Buildwell Pvt. Ltd.	
Project Name		Zara Aavaas	
S.no.	Complaint No.	Complaint title	Attendance
1.	CR/34/2024	Dr. Saroj Khanna V/s Perfect Buildwell Pvt. Ltd.	Saurabh Sachdeva (Complainant) Ankur Berry (Respondent)
2.	CR/372/2024	Harish Kumar V/s Perfect Buildwell Pvt. Ltd.	Sunidhi Sharma (Complainant) Ankur Berry (Respondent)
3.	CR/2541/2024	Hari Shanker Saini V/s Perfect Buildwell Pvt. Ltd.	Saurabh Sachdeva (Complainant) Ankur Berry (Respondent)
4.	CR/2543/2024	Umrav Singh V/s Perfect Buildwell Pvt. Ltd.	Saurabh Sachdeva (Complainant) Ankur Berry (Respondent)
5.	CR/2544/2024	Vikas Malik V/s Perfect Buildwell Pvt. Ltd.	Saurabh Sachdeva (Complainant) Ankur Berry (Respondent)

**CORAM:**

Ashok Sangwan

Member

**ORDER**

1. This order shall dispose of all the 5 complaints titled above filed before this authority under section 31 of the Real Estate (Regulation and Development) Act, 2016 (hereinafter referred as "the Act") read with rule 28 of the Haryana Real Estate (Regulation and Development) Rules, 2017 (hereinafter referred as "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 its obligations, responsibilities and



- functions to the allottees as per the agreement for sale executed inter se parties.
- The core issues emanating from them are similar in nature and the complainant(s) in the above referred matters are allottees of the project, namely, Zara Aavaas, Sector 104, Gurugram being developed by the respondent/promoter i.e., Perfect Buildwell Pvt. Ltd. The terms and conditions of the application form, fulcrum of the issue involved in all these cases pertains to failure on the part of the promoter to deliver timely possession of the units in question, seeking award of delay possession charges.
  - The details of the complaints, unit no., date of agreement, possession clause, due date of possession, total sale consideration, total paid amount, and relief sought are given in the table below:

<b>Project Name and Location</b>	"Zara Aavaas", Sector 104, Gurugram.
<b>Project area</b>	5 acres
<b>Nature of the project</b>	Affordable group housing colony
<b>DTCP license no. and other details</b>	12 of 2014 dated 10.06.2014 Valid up to 09.12.2019 Licensee- Perfect Buildwell Pvt. Ltd. & 1other
<b>Building plan approval dated</b>	08.12.2014
<b>Environment clearance dated</b>	09.03.2015
<b>RERA Registered/ not registered</b>	Registered vide no. 152 of 2017 issued on 28.08.2017 Valid up to 31.12.2019
<b>Occupation certificate</b>	04.12.2019
<b>Possession clause</b>	<b>3. Possession</b> <b>3.1</b> "Unless a longer period is permitted by the DGTCP or in the policy and subject to the force majeure circumstances as stated in clause 16 hereof, intervention of statutory authorities, receipt of occupation certificate and timely compliance by the Apartment Buyer(s) of all his/her/their obligations, formalities and documentation as prescribed by the Developer from time to time and not being in default under any part of this



<p><i>Agreement, including but not limited to timely payment of installments of the total cost and other charges as per the payment plan, stamp duty and registration charges, the Developer proposes to offer possession of the Said Apartment to the Apartment Buyer(s) within 4(four) years from the date of approval of building plans or grant of environment clearance, whichever is later."</i></p>							
S. No.	Complaint no., Case title, Date of filing of complaint and reply status	Unit no. and size	BBA	Due date of possession	Total sale consideration and Total amount paid by the complainant	Offer of possession, Possession certificate	Relief sought
1.	CR/34/2023  Dr. Saroj Khanna V/s Perfect Buildwell Pvt. Ltd.  <b>DOF:</b> 30.01.2024 <b>RR:</b> 15.04.2024	8041, tower 8, 3 <sup>rd</sup> Floor, admeasuring 301 sq.ft. carpet area and 65 sq. ft. balcony area (page 32 of complaint)	27.07.2017 (page 30 of complaint)	09.03.2019 (calculated from the date of environmental clearance being later)	<b>TC:</b> Rs.12,36,500/- (as per BBA on page 34 of complaint)  <b>AP:</b> Rs.12,41,137/- [As per page 23 of complaint]	24.01.2020 (page 29 of reply)  Possession certificate- 18.02.2020 (page 57 of complaint)	Delay possession charges
2.	CR/372/2024  Harish Kumar V/s Perfect Buildwell Pvt. Ltd.  <b>DOF:</b> 30.01.2024 <b>RR:</b> 15.05.2024	1031, tower 1, 3 <sup>rd</sup> Floor, admeasuring 498 sq.ft. carpet area and 100 sq. ft. balcony area (page 16 of complaint)	26.10.2016 (page 13 of complaint)	09.03.2019 (calculated from the date of environmental clearance being later)	<b>TC:</b> Rs.20,42,000/- (as per BBA on page 18 of complaint)  <b>AP:</b> Rs.21,81,231/- [As per page 8 of complaint]	18.02.2020 (copy supplied on proceedings dated 09.04.2025)  Possession certificate- 20.07.2020 (page 48 of complaint)	Delay possession charges
3.	CR/2541/2024  Hari Shanker Saini V/s Perfect Buildwell Pvt. Ltd.  <b>DOF:</b> 27.06.2024 <b>RR:</b> 23.10.2024	01, tower 17, 12 <sup>th</sup> Floor, admeasuring 498 sq.ft. carpet area and 100 sq. ft. balcony area (page 27 of complaint)	01.12.2015 (page 31 of complaint)	09.03.2019 (calculated from the date of environmental clearance being later)	<b>TC:</b> Rs.20,42,000/- (as per BBA on page 36 of complaint)  <b>AP:</b> Rs.21,06,868/- [As per page 10 of complaint]	05.02.2020 (page 33 of reply)  Possession certificate- 29.02.2020 (page 62 of complaint)	Delay possession charges
4.	CR/2543/2024  Umrav Singh V/s Perfect	08, tower 18, 8 <sup>th</sup> Floor, admeasuring 498 sq.ft. carpet area	01.12.2015 (page 30 of complaint)	09.03.2019 (calculated from the date of environmental	<b>TC:</b> Rs.20,42,000/- (as per BBA on page 34 of complaint)	10.02.2020 (page 33 of reply)	Delay possession charges



	Buildwell Pvt. Ltd.  <b>DOF:</b> 21.06.2024 <b>RR:</b> 15.01.2024	and 100 sq. ft. balcony area (page 27 of complaint)		clearance being later)	<b>AP:</b> Rs.20,57,380/- [As per page 23 of complaint)	Possession certificate- 10.08.2020 (page 58 of complaint)	
5.	CR/2544/2024  Vikas Malik V/s Perfect Buildwell Pvt. Ltd.  <b>DOF:</b> 21.06.2024 <b>RR:</b> 23.10.2024	02, tower 4, 2 <sup>nd</sup> floor, admeasuring 301 sq.ft. carpet area and 65 sq. ft. balcony area (page 27 of complaint)	15.06.2017 (page 31 of complaint)	09.03.2019 (calculated from the date of environmental clearance being later)	<b>TC:</b> Rs.12,36,500/- (as per BBA on page 35 of complaint)  <b>AP:</b> Rs.13,57,750/- [As per page 23 of complaint)	20.01.2020 (page 33 of reply)  Possession certificate- 27.01.2020 (page 59 of complaint)	Delay possession charges

**Note:** In the table referred above certain abbreviations have been used. They are elaborated as follows:

Abbreviation	Full form
DOF	Date of filing of complaint
RR	Reply received by the respondent
TC	Total consideration
AP	Amount paid by the allottee/s

4. The facts of all the complaints filed by the complainant(s)/allottee(s) are similar. Out of the above-mentioned case, the particulars of lead case **CR/34/2023** titled as **Dr. Saroj Khanna V/s Perfect Buildwell Pvt. Ltd.** are being taken into consideration for determining the rights of the allottee(s).

**A. Project and unit related details**

5. The particulars of the project, the details of 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:

**CR/34/2023 titled as Dr. Saroj Khanna V/s Perfect Buildwell Pvt. Ltd.**

S.N.	Particulars	Details
1.	Name of the project	Zara Aavaas, Sector 104, Dwarka Expressway, Gurugram.
2.	Nature of project	Affordable Group Housing Colony





3.	Project area	5 acres
4.	DTCP license no.	12 of 2014 dated 10.06.2014 valid up to 09.12.2019
5.	Name of licensee	Perfect Buildwell Pvt. Ltd. & 1 other
6.	RERA Registered/ not registered	<b>Registered</b> Reg. no. 152 of 2017 issued on 28.08.2017 valid up to 31.12.2019
7.	Allotment letter	18.10.2016 (page 27 of complaint)
8.	Apartment no.	8041, tower 8, 3 <sup>rd</sup> Floor, admeasuring 301 sq.ft. carpet area and 65 sq. ft. balcony area (page 32 of complaint)
9.	Date of builder buyer agreement	27.07.2017 (page 30 of complaint)
10.	Date of building plan approval	08.12.2014 (page 31 of complaint)
11.	Date of environmental clearance	09.03.2015 (page 15 of reply)
12.	Possession clause	<b>3. Possession</b> 3.1 "Unless a longer period is permitted by the DGTCP or in the policy and subject to the force majeure circumstances as stated in clause 16 hereof, intervention of statutory authorities, receipt of occupation certificate and timely compliance by the Apartment Buyer(s) of all his/her/their obligations, formalities and documentation as prescribed by the Developer from time to time and not being in default under any part of this Agreement, including but not limited to timely payment of installments of the total cost and other charges as per the payment plan, stamp duty and registration charges, <b>the Developer proposes to offer possession of the Said Apartment to the Apartment Buyer(s) within 4(four) years from the date of approval of building plans or grant of</b>

		<b>environment clearance, whichever is later."</b> (Emphasis supplied)
13.	Due date of possession	09.03.2019 (calculated from the date of environmental clearance)
14.	Total sale consideration	Rs.12,36,500/- (as per BBA on page 34 of complaint)
15.	Paid up amount	Rs.12,41,137/- [As per page 23 of complaint]
16.	Occupation certificate	04.12.2019 (page 26 of reply)
17.	Offer of possession	24.01.2020 (page 29 of reply)
18.	Possession Certificate	18.02.2020 (page 57 of complaint)

## B. Facts of the complaint

6. The complainant has made the following submissions: -

- I. That the complainant was allotted an apartment bearing no. 1, 3<sup>rd</sup> Floor, Tower-8 measuring 301 sq. ft carpet area and 65 sq. ft. balcony area in the affordable group housing project of the respondent named 'Zara Aavaas' at Sector 104, Gurugram vide allotment letter dated 18.10.2016. Thereafter, an apartment buyer's agreement dated 27.07.2017 was executed between the parties and till 2018, the complainant has paid Rs.12,41,137/- which is 100% amount in regard to the apartment to the respondent. However, the respondent gave the actual physical possession of the apartment after a delay of eleven months despite receiving all payments.
- II. That the respondent has failed to perform his part of obligations rightfully and legally, by not giving possession on time and not executing conveyance deed of the apartment booked by the complainant till date.



- III. That as per the Affordable Group Housing Policy, 2013, the date of offer of possession was 09.03.2019, but the respondent has handed over the actual physical possession of the apartment on 18.02.2020.
- IV. That the respondent is charging maintenance charges of Rs.3/- per sq. ft. which is totally illegal and in violation of the Affordable Housing Policy, 2013 which are liable to be refunded to the complainant. Hence, the present complaint is filed.

**C. Relief sought by the complainant:**

7. The complainant has sought following relief(s):
- I. Direct the respondent to pay delay possession charges and to register and execute conveyance deed of the apartment in favour of the complainant as per the Act, 2016.
  - II. Restrain the respondent from charging amount in the form of maintenance charges.
  - III. Direct the respondent to refund all such illegal amount which the respondent has surreptitiously charged from the complainant in the form of VAT and maintenance charges.
8. 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.**

9. The respondent contested the complaint by way of reply dated 15.04.2024 on the following grounds: -
- i. That after receiving the OC dated 04.12.2019, the respondent has immediately offered possession to the complainant and directed the complainant to take possession of the unit and to further clear all dues. However, the complainant chose to delay the matter on one pretext and another. The complainant was duty bound to take possession of the residential unit within 2 months of OC however, complainant delayed the physical taking over without any reason.



- ii. That as per clause 2.4 of the apartment buyer's agreement, the complainant had to make payments for electricity connection charges, power backup charges, piped gas charges, etc. Thus, any payments or demands raised under the heads of IFSD (Interest Free Security Deposit), administration charges, meter connections charges, advance electricity consumption deposit are within the terms of the apartment buyer's agreement and nothing illegal has ever been demanded from the complainant.
- iii. That the primary relief sought by complainant being "delay interest" in handing over the possession is untenable in view of the fact that there was no delay in granting the possession of the flat. It is humbly submitted that there was a change in the timelines of the project and the said changes and alteration were not on account of any attribute due to the negligence or conduct of the respondent. It is further pertinent to mention that the timeline alteration was on account of reasons beyond the control of the respondent and the complainant has been aware of the alteration in the timeline to offer possession and completion of the project.
- iv. That the complainant is misdirecting this Authority by reading a few clauses of the buyer's agreement saying that the maintenance of the project of 05 years will be of the respondent. Clause 7.8 of the buyer's agreement specifically states that operational costs like cost of operation, upgradation, addition and/or replacement of the lifts, firefighting system, sewage treatment plants, common area lighting, water supply charges, garbage disposal charges, charges for cleaning and upkeep of internal pathways, green area, roads, common areas and drainage system, general watch and ward of the said





colony/building etc., shall be borne and paid by the apartment buyers and the developer shall not be liable to pay the same.

- v. That HVAT is an indirect tax and the respondent/promoter being the tax collecting agency is doing a limited job of collecting HVAT from the allottees on proportionate basis among all the allottees and depositing it with the competent department. The project in question is being developed under affordable group housing scheme but in that case also the Excise & Taxation Department has levied HVAT. It is further submitted that the promoter-respondent is not a composition dealer and the list of the composition companies who have opted for the composition scheme can cross-checked.
- vi. That the various contentions raised by the complainant are fictitious, baseless, vague, wrong, and created to misrepresent and mislead this Authority, for the reasons stated above. Hence, the complaint is liable to be dismissed with imposition of exemplary cost for wasting the precious time and efforts of the Authority.
10. 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 those undisputed documents and submission made by the parties.

**E. Jurisdiction of the authority**

11. The authority has complete territorial and subject matter jurisdiction to adjudicate the present complaint for the reasons given below.

**E.I Territorial jurisdiction**

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**

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;*

**Section 34-Functions of the Authority:**

*34(f) of the Act provides to ensure compliance of the obligations cast upon the promoters, the allottees and the real estate agents under this Act and the rules and regulations made thereunder.*

12. 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 relief sought by the complainant.**

**F.I Direct the respondent to pay delay possession charges and to register and execute conveyance deed of the apartment in favour of the complainant as per the Act, 2016.**

13. In the present complaint, the complainant intends to continue with the project and is seeking delay possession charges as provided under the proviso to section 18(1) of the Act. Sec. 18(1) proviso reads as under.

**"Section 18: - Return of amount and compensation**

**18(1). If the promoter fails to complete or is unable to give possession of an apartment, plot, or building, —**

.....

*Provided that where an allottee does not intend to withdraw from the project, he shall be paid, by the promoter, interest for every month of delay, till the handing over of the possession, at such rate as may be prescribed."*

14. Clause 3.1 of the buyer's agreement provides for handing over of possession and is reproduced below:



**"3. Possession**

*"3(1) Unless a longer period is permitted by the DGTCP or in the policy and subject to the force majeure circumstances as stated in clause 16 hereof, intervention of statutory authorities, receipt of occupation certificate and timely compliance by the Apartment Buyer(s) of all his/her/their obligations, formalities and documentation as prescribed by the Developer from time to time and not being in default under any part of this Agreement, including but not limited to timely payment of installments of the total cost and other charges as per the payment plan, stamp duty and registration charges, the Developer proposes to offer possession of the Said Apartment to the Apartment Buyer(s) within 4(four) years from the date of approval of building plans or grant of environment clearance, whichever is later..."*  
(Emphasis supplied)

15. The respondent/promoter has proposed to handover the possession of the subject apartment within a period of 4 years from the date of approval of building plans i.e., 08.12.2014 or grant of environment clearance i.e., 09.03.2015, whichever is later. Thus, the due date of possession come out to be 09.03.2019.
16. **Admissibility of delay possession charges at prescribed rate of interest:** Proviso to section 18 provides that where an allottee does not intend to withdraw from the project, he shall be paid, by the promoter, interest for every month of delay, till the handing over of possession, at such rate as may be prescribed and it has been prescribed under rule 15 of the rules. Rule 15 has been reproduced as under:

**Rule 15. Prescribed rate of interest- [Proviso to section 12, section 18 and sub-section (4) and subsection (7) of section 19]**

- (1) For the purpose of proviso to section 12; section 18; and sub-sections (4) and (7) of section 19, the "interest at the rate prescribed" shall be the State Bank of India highest marginal cost of lending rate +2%.

*Provided that in case the State Bank of India marginal cost of lending rate (MCLR) is not in use, it shall be replaced by such benchmark lending rates which the State Bank of India may fix from time to time for lending to the general public.*

17. The legislature in its wisdom in the subordinate legislation under the provision of rule 15 of the rules, has determined the prescribed rate of interest. The rate of interest so determined by the legislature, is



reasonable and if the said rule is followed to award the interest, it will ensure uniform practice in all the cases.

18. Consequently, as per website of the State Bank of India i.e., <https://sbi.co.in>, the marginal cost of lending rate (in short, MCLR) as on date i.e., 09.04.2025 is 9.10%. Accordingly, the prescribed rate of interest will be marginal cost of lending rate +2% i.e., 11.10%.
19. The definition of term 'interest' as defined under section 2(z a) of the Act provides that the rate of interest chargeable from the allottee by the promoter, in case of default, shall be equal to the rate of interest which the promoter shall be liable to pay the allottee, in case of default.

The relevant section is reproduced below:

*"(za) "interest" means the rates of interest payable by the promoter or the allottee, as the case may be.*

*Explanation. —For the purpose of this clause—*

- (i) the rate of interest chargeable from the allottee by the promoter, in case of default, shall be equal to the rate of interest which the promoter shall be liable to pay the allottee, in case of default;*
- (ii) the interest payable by the promoter to the allottee shall be from the date the promoter received the amount or any part thereof till the date the amount or part thereof and interest thereon is refunded, and the interest payable by the allottee to the promoter shall be from the date the allottee defaults in payment to the promoter till the date it is paid;"*

20. Therefore, interest on the delayed payments from the complainant shall be charged at the prescribed rate i.e., 11.10% by the respondent/promoter which is the same as is being granted to him in case of delay possession charges.
21. On consideration of documents available on record as well as submissions made by the parties, the Authority is satisfied that the respondent is in contravention of the provisions of the Act. By virtue of clause 3.1 of the agreement executed between the parties on 27.07.2017, the possession of the subject apartment was to be delivered within 4 years from the date of approval of building plans i.e., 08.12.2014 or grant of environment clearance i.e., 09.03.2015,





whichever is later. Therefore, the due date of handing over possession was 09.03.2019. The occupation certificate was granted by the concerned authority on 04.12.2019 and thereafter, the possession of the subject flat was offered to the complainant vide letter dated 24.01.2020. Copies of the same have been placed on record. The authority is of the considered view that there is delay on the part of the respondent to offer physical possession of the subject flat and it is failure on part of the promoter to fulfil its obligations and responsibilities as per the buyer's agreement dated 27.07.2017 to hand over the possession within the stipulated period.

22. The counsel for the respondent vide proceedings dated 09.04.2025 has stated that the OC was delayed on account of departmental delay. Further, the delay possession charges may only be granted till the date of receipt of occupation certificate. The Authority observes that the time taken in getting governmental approvals/clearances cannot be attributed as reason for delay in project. Further, Section 19(10) of the Act obligates the allottee to take possession of the subject unit within 2 months from the date of receipt of occupation certificate. In the present complaint, the occupation certificate was granted by the competent authority on 04.12.2019. The respondent offered the possession of the unit in question to the complainant only on 24.01.2020, so it can be said that the complainant came to know about the occupation certificate only upon the date of offer of possession. Therefore, in the interest of natural justice, the complainant should be given 2 months time from the date of offer of possession. These 2 months of reasonable time is ought to be given to the complainant keeping in mind that even after intimation of possession practically she has to arrange a lot of logistics and requisite documents including



but not limited to inspection of the completely finished unit, but this is subject to that the unit being handed over at the time of taking possession is in habitable condition. It is further observed that vide possession certificate dated 18.02.2020, 'actual physical possession of apartment' was handed over to the complainant. However, delay possession charges for the delayed period has not been paid to the complainant till date.

23. Accordingly, the non-compliance of the mandate contained in section 11(4)(a) read with Section 18(1) of the Act on part of the respondent is established. As such, the allottee shall be paid by the promoter, interest for every month of delay from due date of possession i.e., 09.03.2019 till expiry of 2 months from the date of offer of possession or actual handing over of possession, whichever is earlier, as per Section 18(1) of the Act of 2016 read with Rule 15 of the Rules, 2017.
24. Further, as per Section 11(4)(f) and Section 17(1) of the Act of 2016, the promoter is under an obligation to get the conveyance deed executed in favour of the complainant. Whereas, as per section 19(11) of the Act of 2016, the allottee is also obligated to participate towards registration of the conveyance deed of the unit in question.
25. The possession of the subject unit has already been offered to the complainant after obtaining occupation certificate on 04.12.2019. Therefore, the respondent/builder is directed to get the conveyance deed of the allotted apartment executed in favour of the complainant in terms of Section 17(1) of the Act of 2016 on payment of stamp duty and registration charges as applicable within three months from the date of this order. Further, only administrative charges of upto Rs.15000/- can be charged by the promoter-developer for any such expenses which it may have incurred for facilitating the said transfer



as has been fixed by the DTP office in this regard vide circular dated 02.04.2018.

**F. II Restrain the respondent from charging amount in the form of maintenance charges.**

26. The issue of maintenance charges has already been clarified by the office of DTCP, Haryana vide office order dated 31.01.2024 wherein it has categorically clarified the mandatory services to be provided by the colonizer/developer in Affordable Group Housing Colonies and services for which maintenance charges can be charged from the allottees as per consumption. According, the promoter can only charge maintenance/use/utility charges from the complainant-allottee as per consumption as prescribed in Category-II of the office order dated 31.01.2024.

**F.III Direct the respondent to refund all such illegal amount which the respondent has surreptitiously charged from the complainant in the form of VAT.**

27. The complainant has contended that the respondent has illegally charged amount from her towards VAT as the respondent/promoter has opted composition scheme for the period 2014 to 2017. But the version of respondent is otherwise and took a plea that HVAT is an indirect tax and the respondent/promoter being the tax collecting agency is doing a limited job of collecting HVAT from the allottees on proportionate basis among all the allottees and depositing it with the competent department. The respondent further submitted that the promoter-respondent is not a composition dealer and the list of the composition companies who have opted for the composition scheme can be cross-checked. The Authority is of view that the promoter shall charge VAT from the allottees where the same was leviable, at the applicable rate, if they have not opted for composition scheme. However, if composition scheme has been availed, no VAT is leviable.



Further, the promoter shall charge actual VAT from the allottees/prospective buyers paid by the promoter to the concerned department/authority on pro-rata basis i.e. depending upon the area of the flat allotted to the complainant vis- à-vis the total area of the particular project. However, the complainant would also be entitled to proof of such payments to the concerned department along with a computation proportionate to the allotted unit, before making payment under the aforesaid heads.

**G. Directions of the authority**

28. 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 interest to the complainant against the paid-up amount at the prescribed rate i.e., 11.10% per annum for every month of delay from the due date of possession i.e., 09.03.2019 till the expiry of 2 months from the date of offer of possession or actual handing over of possession, whichever is earlier, as per Section 18(1) of the Act of 2016 read with Rule 15 of the Rules, 2017.
  - ii. The respondent is directed to get the conveyance deed of the allotted unit executed in favour of the complainant in terms of Section 17(1) of the Act of 2016 on payment of stamp duty and registration charges as applicable, if not already paid, within a period of three months.
  - iii. The respondent shall not charge anything from the complainant which is not the part of the buyer's agreement or provided under Affordable Housing Policy, 2013.
  - iv. The rate of interest chargeable from the allottee by the promoter, in case of default shall be charged at the prescribed rate i.e., 11.10% by





the respondent/promoter which is the same rate of interest which the promoter shall be liable to pay the allottee, in case of default i.e., the delay possession charges as per section 2(za) of the Act.

- v. A period of 90 days is given to the respondent to comply with the directions given in this order and failing which legal consequences would follow.
29. This decision shall mutatis mutandis apply to cases mentioned in para 3 of this order (except direction for conveyance deed as the same has already been executed in rest of the complaints as submitted by the respondent during proceedings dated 09.04.2025).
30. Complaint stands disposed of.
31. File be consigned to registry.

सत्यमेव जयते

(Ashok Sangwan)  
Member

Haryana Real Estate Regulatory Authority, Gurugram

Dated: 16.04.2025

**HARERA**  
**GURUGRAM**