HARYANA REAL ESTATE REGULATORY AUTHORITY PANCHKULA

Website: www.haryanarera.gov.in

Date of decision:	04.12.2025

Name of the Builder/ Respondent		CONSCIENT INFRASTRUCTURE PVT LTD		
Project Name		HABITAT 78, SECTOR -78, FARIDABAD.		
Sr. no.	Complaint no.	Title of the case	Appearance on behalf of the complainants (in person)	Appearance on behalf of the respondent (through VC)
1.	963 of 2025	Akhilesh Trivedi & Indira Trivedi Vs 1. Conscient Infrastructure Pvt. Limited 2. M/S Bee Edutech Pvt. Ltd. 3. M/S Urban Buildmart Pvt. Ltd.	Adv. Mayank Aggarwal	Adv. Bhawna Thakur & Adv. Munish Kumar Garg.
2.	967 of 2025	Gunjan Aggarwal W/o Ankur Aggarwal Vs 1. Conscient Infrastructure Pvt. Limited 2. M/S Bee Edutech Pvt. Ltd. 3. M/S Urban Buildmart Pvt. Ltd.	Adv. Mayank Aggarwal	Adv. Bhawna Thakur & Adv. Munish Kumar Garg.
3.	970 of 2025	Ajoy Patra & Smita Saha Vs 1. Conscient Infrastructure Pvt. Limited 2. M/S Bee Edutech Pvt. Ltd. 3. M/S Urban Buildmart Pvt. Ltd.	Adv. Mayank Aggarwal	Adv. Bhawna Thakur & Adv. Munish Kumar Garg.

4.	971 of 2025	Deepak Mehta Vs 1. Conscient Infrastructure Pvt. Limited 2. M/S Bee Edutech Pvt. Ltd. 3. M/S Urban Buildmart Pvt. Ltd.	Adv. Mayank Aggarwal	Adv. Bhawna Thakur & Adv. Munish Kumar Garg.
5.	972 of 2025	Sapna & Jiwan Singh Manral Vs 1. Conscient Infrastructure Pvt. Limited 2. M/S Bee Edutech Pvt. Ltd. 3. M/S Urban Buildmart Pvt. Ltd.	Adv. Mayank Aggarwal	Adv. Bhawna Thakur & Adv. Munish Kumar Garg.

CORAM:	**Parneet Singh Sachdev**	**Chairman**
	Nadim Akhtar	**Member**
	Chander Shekhar	**Member**

ORDER (PARNEET SINGH SACHDEV - CHAIRMAN)

1. This order shall dispose of all the above captioned complaints filed by the complainants before this Authority under Section 31 of the Real Estate (Regulation & Development) Act, 2016 (hereinafter referred as RERA, Act of 2016) read with Rule 28 of the Haryana Real Estate (Regulation & Development) Rules, 2017 for violation or contravention of the provisions of the Act of 2016 or the Rules and Regulations made thereunder, wherein it is inter-alia prescribed that the promoter shall be

responsible to fulfill all the obligations, responsibilities and functions towards the allottee as per the terms agreed between them.

2. The core issues, nature and facts emanating from the above captioned complaints are similar in nature and relates to same project of the respondent namely "Habitat Residences". The fulcrum of the issue involved in all the cases is same. Therefore, Authority by passing this common order shall dispose of all the captioned complaints. **Complaint No. 963/2025 titled as "Akhilesh Trivedi & Indira Trivedi vs. Conscient Infrastructure Private Ltd." has been taken as the lead case.**

A. UNIT AND PROJECT RELATED DETAILS

3. The particulars of the project, the details of sale consideration, the amount paid by the complainants, date of proposed handing over the possession, delay period, if any, have been detailed in the following table:

S.No.	Particulars	Details
1.	Name of the project	Habitat 78
2.	RERA registered/ not registered	Registered
3.	Unit no.	A7-1107
4	Unit size	729.83 sq ft. (including

		balcony area)
5.	Nature of the project	Affordable Group Housing Project
6.	Date of booking	24.08.2018 (as per page no.9 of complainants's pleadings)
7.	Date of builder buyer agreement	08.02.2019
8.	Possession clause in BBA	***Clause 8.1- POSSESSION*** *"That the Company shall, under normal conditions, subject to force majeure circumstances, complete the construction of the Said Project in which the Said Apartment is to be located within 4 (four) years from approval of building plans or grant of environmental clearances whichever is later, as per the said sanctioned plans and specifications seen and accepted by the Allottee with such additions, deletions, alterations, modifications in the layout, tower plans, change in number, dimensions, height, size, area, nomenclature, etc. as maybe undertaken by the Company as deemed necessary by it in terms of the applicable law and/or as may be required by any competent authority to be made in them or any of them. To implement all or any of these changes, supplementary sale deed(s)*

		agreements), if necessary will be executed and registered by the Company".
8.	Total sale consideration	₹25,68,988/- (as per page no. 9 of complainants's pleadings)
9.	Amount paid by complainants	₹30,29,349/- (as per page no. 9 of complainants's pleadings)

B. FACTS OF THE COMPLAINT

3. Facts of the present complaint are that the complainants, while searching for a residential accommodation for his family, came across the brochure of the respondents who are engaged in real estate business under the name and style of M/s Conscient Infrastructure Pvt. Ltd. and its associates. The respondents are builders and developers engaged in developing various residential and commercial projects in Gurugram and Faridabad. The said company was granted License No. 15 for development of an Affordable Housing Project at Sector-78, Faridabad, and the building plans for the project were duly approved on 06.04.2017.

4. That pursuant thereto, the respondents launched an affordable housing scheme under the name "Habitat 78", Faridabad, representing through advertisements and brochure that the project would be constructed with world-class infrastructure by a team of ace architects and structural

designers. Believing such representations, the complainants applied for a 2 BHK unit for a total sale consideration of ₹25,68,988/-. A copy of the brochure has been annexed as **Annexure P/1**.

5. That as the said project was covered under the Haryana Affordable Group Housing Policy dated 19.08.2013, the promoter/developer was obligated to maintain the society for a period of 5 years without charging anything from the allottees. The master plan of the society, as per the brochure, included amenities such as Basketball Court, Badminton Court, Kids Play Area, Open Gym, Yoga Centre, Jogging Track, STP, UGT and Electric Sub-Station, the cost of which stood included in the apartment price.

6. That the project was granted Environment Clearance on 19.07.2017 vide Letter No. SEIAA/HR/2017/468. Thereafter, the complainants were allotted Apartment No. A3-506 (2 BHK, 5th Floor, Tower A-3) and deposited a booking amount of ₹1,28,000/-. Subsequently, a Buyer's Agreement was executed between the parties on 25.09.2019, wherein possession was to be handed over within 4 years from the date of approval of building plans or Environment Clearance, whichever was later. A copy of the Buyer's Agreement is annexed as **Annexure P/2**.

7. That in April 2019, Goods and Services Tax applicable on Affordable Housing Projects was changed by the Government from 8% to 1%. As

per the said scheme the Respondents were obliged to intimate the government, if they wish to continue with old regime of 8% or not. In case of failure to do so, automatically they would be shifted to 1% regime w.e.f 01.04.2019. A copy of notification in this regard is annexed as **Annexure P/4**. However, Respondents never sent any intimation about the same and yet continued charging 8% GST on payments made after 01.04.2019. In this way the Respondents have charged ₹1,86,776/- instead of ₹23,347/- after 01.04.2019. A calculation sheet showing the same is annexed as **Annexure P/5**.

8. That the due date of possession of the unit, calculated from grant of Environment Clearance, i.e., 19.07.2017, was 19.07.2021. However, the possession was delayed by the respondents. At the time of handing over possession, the respondents demanded and collected various illegal charges from the complainants including ₹29,175/- as user cum operating cost for 12 months, ₹29,175/- towards 33 KV Substation charges, ₹15,162/- as Electricity Connection charges, and ₹7,670/- as Prepaid Meter charges. The complainants were also compelled to sign an Indemnity-cum-Undertaking at the time of possession which had never been shared earlier.

9. That these charges were arbitrary and contrary to the Buyer's Agreement as well as the Haryana Affordable Group Housing Policy,

2013. The complainants submit that the cost of the 33 KV Substation stood included in the total sale consideration already paid. Further, the electricity meters provided are only sub-meters and not direct DHBVN connections, and the actual market rate of such meters is only ₹826/- as per quotation, a copy of which is annexed as **Annexure P/6**. Thus, exorbitant charges were illegally collected from allottees.

10. That the acts of omission and commission by the respondents, including false and misleading advertisements, levy of illegal charges and failure to refund GST, have caused financial loss, harassment and mental agony to the complainants. The complainants are, therefore, entitled to refund of the aforesaid illegal charges with interest, along with compensation for harassment. The complainants further affirm that the present matter is not pending before any court of law, tribunal, or authority.

C. RELIEFS SOUGHT

11. The complainants in their complaint has sought following reliefs:-

    i. To pass directions to the respondent to refund the amount charged as Maintenance/ operating cost i.e., ₹33,632/- along-with interest @18% to the Complainants as same being barred under Affordable Housing Scheme and further to stop charging the same for a period of 5 years from date of possession.

ii. To pass directions to the respondent to refund the amount charged for 33 KVA sub-station i.e., ₹29,175/- as same being not part of Buyer's Agreement along-with interest @18%.

iii. To pass directions to the respondent to refund the excess amount charged for Electricity connection i.e., ₹15,162/- and Electricity sub-meter i.e., ₹6844/- along-with interest @18%.

iv. To pass directions to the respondent to refund the excess GST amount of ₹1,63,429/- along-with interest @18%.

v. To pay compensation to the tune of ₹1,00,000/- for causing harassment, mental agony to the Complainants and for indulging practices against the provisions of RERA Act 2016.

vi. To pay Litigation Charges to the tune of ₹50,000/-

D. <u>REPLY SUBMITTED ON BEHALF OF RESPONDENT NO. 1.</u>

On 28.10.2025, ld. counsel for the respondent on behalf of respondent no. 1, filed a detailed reply to the complaint wherein:

12. The respondent vehemently denies the false, frivolous, and baseless allegations raised by the Complainants in the captioned Complaint. Nothing stated in the Complaint shall be deemed to have been admitted by the Respondent unless specifically admitted herein.

13. That before adverting to the para-wise reply, the respondent craves leave to place the following Preliminary Objections:

(a) That the complainants have not approached this Hon'ble Authority with clean hands and is guilty of suppressio veri and suppressio falsi. The Complaint is an afterthought and deserves outright dismissal.

(b) That the Hon'ble Supreme Court in S.P. Chengalvaraya Naidu vs. Jagannath [(1994) 1 SCC 1] has categorically held that a litigant must approach the Court with clean hands. The Complainants have concealed material facts to mislead this Hon'ble Authority and obtain favourable orders, which disentitles him to any relief.

(c) That the Complainants have impleaded M/s BCC Edutech Pvt. Ltd. and M/s Urban Buildmart Pvt. Ltd. as parties, whereas the said entities have already merged with Respondent No. 1, namely M/s Conscient Infrastructure Pvt. Ltd., and thus have no independent existence.

14. Respondent is a reputed Real Estate Company, duly incorporated under The Companies Act, 1956 (and applicable provisions of the Companies Act, 2013), and engaged in the business of real estate development and has developed the Affordable Housing Project "Habitat 78" at Village Faridpur, Sector-78, Faridabad, Haryana, duly registered with HARERA, Panchkula vide Registration No. 78 of 2017. A copy of the Registration Certificate dated 22.08.2017 is annexed as **Annexure R-2.**

15. That the Respondent duly obtained building plan approvals vide Memo dated 06.04.2017 and revised approval dated 08.09.2017, and subsequently advertised the project in the Navbharat Times (Delhi-NCR edition) dated 10.09.2017, providing complete details of approvals, project site, unit types, total cost, specifications, and eligibility criteria under the Haryana Affordable Housing Policy, 2013. A copy of the advertisement is annexed as **Annexure R-3**.

16. That the project offered two types of residential units: (i) 2BHK Units of 485.48 sq. ft. carpet area with 100.62 sq. ft. balcony area and one two-wheeler parking; and (ii) 2BHK + Utility Units of 629.75 sq. ft. carpet area with 101.08 sq. ft. balcony area and one two-wheeler parking. The allotments were finalized through a transparent draw of lots in the presence of the Deputy Commissioner, STP, DTP, a representative of the Respondent Company, and prospective allottees.

17. That thereafter, Builder Buyer Agreements (BBAs) were shared with allottees, including the Complainants, setting out complete terms and conditions. The Complainants were given 45 days to review the BBA, seek clarifications, and only after being fully satisfied, executed the same. The BBA was duly registered with the Sub-Registrar. The relevant clauses of the BBA expressly provide that:

i. The Allottee had inspected the site, documents, approvals, and satisfied himself before applying.

ii. Each Allottee was entitled to only one two-wheeler parking as per Policy.

iii. Additional charges such as electricity connection charges, meters, service lines, substation equipment, etc., were to be borne by the Allottee on a pro-rata basis.

18. All present and future taxes, levies, cess, GST, or statutory dues were payable by the Allottee as per actuals, even retrospectively, and formed part of unpaid sale consideration if not paid. Thus, the Complainants cannot now allege that such terms were onerous, having consented to them after due opportunity.

19. That the payment plans for the project were in strict conformity with the Affordable Housing Policy, 2013. The project was duly recognized by leading nationalized and private banks/NBFCs for loan facilities. Clause 20 of the BBA clearly records that the Allottee's obligation to purchase the unit is not contingent upon obtaining finance, thereby making the complainants independently bound to honour their contractual obligations.

20. That as per Clauses 8.1 and 8.2 of the BBA, possession was to be offered within four years from the date of building plan approval or

environmental clearance, whichever was later, subject to force majeure. The Respondent received Environmental Clearance on 19.07.2017. Due to COVID-19 restrictions, HARERA Panchkula vide notifications dated 26.05.2020 and 02.08.2021 granted extension of time. Copies are annexed as **Annexure R-4**. Despite these challenges, the respondent applied for Occupation Certificate on 04.06.2021 and was granted the same on 31.12.2021, well within time. Copies are annexed as **Annexure R-5.**

21. That the project comprises 1121 units, of which 1091 have already been handed over and around 733 families are residing in the project, thereby demonstrating timely completion and delivery.

22. That under Clause 12.4 of the BBA, maintenance of common areas/facilities was to be undertaken by the Respondent/Maintenance Agency for 5 years from Occupation Certificate, after which it would be handed over to the Association of Allottees. The Respondent is not charging any fee for maintenance, except user charges-cum-operating costs towards actual operational expenses such as housekeeping and consumables.

23. That the Department of Town & Country Planning, vide clarification dated 31.01.2024, has also affirmed that under the Affordable Housing Policy, 2013, only mandatory services are to be provided free of cost,

whereas utility charges can be levied on actual consumption basis. Thus, the charges levied by the respondent are legal and in consonance with Policy and BBA terms. Copy of the clarification is annexed as **Annexure R-6.**

24. That the complainants were allowed to inspect the unit and project periodically. During COVID restrictions, the respondent made prior arrangements for systematic inspection with due regard to safety. Hence, allegations to the contrary are meritless.

25. That in view of the above, the respondent has acted strictly in accordance with law, Policy, and BBA terms. The Complaint is frivolous, baseless, and filed with mala fide intent to prejudice this Hon'ble Authority against the Respondent. The complainants have failed to substantiate any claim with documentary evidence, and the complaint is liable to be dismissed. Moreover, in reply to the list of dates filed as Appendix-C, the respondent states that insofar as the dates are matters of record, no response is required.

E. WRITTEN SYBMISSIONS FILED BY THE COMPLAINANTS

Ld. counsel for the complainants filed written submissions on 31.10.2025. Ld. counsel for the complainants, in the written submissions, averred as follows:

26. That the complaint has been filed against the respondent for overcharging various amounts which were allegedly not part of the Builder Buyer Agreement (BBA) or which ought to have been included within the basic/total cost of the unit.

27. The complainants seek the indulgence of the Authority to take on record the present written submissions in order to address queries raised by the Authority during earlier hearings and to assist in the proper adjudication of the issues involved. He asserts that the complaint is maintainable under Section 11(4) of the RERA Act, 2016, as the promoter is obliged to adhere to the terms of the BBA and all contractual obligations until execution of conveyance deeds. Any violation of the Agreement, including alleged overcharging, gives the allottee the right to approach the Authority.

28. Reliance is placed on Section 34(d) of the Act, which empowers the Authority to ensure compliance of obligations cast upon promoters. The complainants contend that departure from the terms of the BBA and Affordable Housing Policy amounts to a statutory violation, and therefore, the Authority has jurisdiction. The complainants further rely on the preamble of the Act to emphasize that RERA was enacted to regulate the real estate sector and protect the interests of homebuyers,

and therefore the present dispute squarely falls within the scope of the Authority.

29. In respect of the claim for refund relating to maintenance and operating cost, the complainants submit that the project falls under the Affordable Housing Scheme, under which the promoter is required to maintain the project for five years without charging maintenance, except for limited permissible heads. It is alleged that the respondent illegally charged a user-cum-operating fee @ ₹3.25 per sq. ft., without providing any bifurcation between permissible charges such as water and common-area electricity, in violation of Clause 12.4 of the BBA and Affordable Housing Policy guidelines. The complainants state willingness to pay only those charges allowed under law and the BBA.

30. With respect to the charges for the 33 KVA sub-station and administrative charges, the complainants submit that the respondent charged ₹23,340/- towards the sub-station and ₹17,701/- as administrative charges, although Clause 3.7 of the BBA already provides that the sub-station equipment cost forms part of the Electric Connection Charges, which have separately been charged at ₹13,984/-. It is therefore argued that the sub-station cost could not be billed again and that no clause permits separate administrative charges.

31. Regarding the amount of ₹6,844/- claimed towards excess electricity connection and sub-meter cost, it is alleged that the charges were not levied as per government norms and were inflated. The complainants submit that the cost of prepaid meters should be included within electric connection charges under Clause 3.7 and, in any case, such costs must be charged strictly on actuals. Annexure P-6 is relied upon to show that comparable meters are available at significantly lower rates in the market, indicating excess charging.

32. On the issue of GST, the complainants submit that from 01.04.2019, GST on Affordable Housing Projects was reduced from 8% to 1%, and under the applicable notification, the promoter was required to intimate the authorities if opting to continue under the old 8% regime. In the absence of such intimation, the promoter would automatically shift to the 1% regime.

33. The complainants state that the respondent did not issue the mandatory intimation but continued to levy GST @ 8%, thereby denying the statutory benefit to the allottee. Clause 6.4 of the BBA is relied upon to argue that any reduction in statutory taxes must be passed on to the allottee, and therefore excess GST is liable to be refunded.

34. The complainants submit that statutory dues form part of the obligations under the BBA and the Authority must ensure compliance with applicable tax provisions as part of its regulatory mandate.

F. ARGUMENTS OF LEARNED COUNSEL FOR COMPLAINANTS AND RESPONDENTS

35. During the course of oral arguments, both parties reiterated the submissions already advanced in their respective pleadings and relied upon the documents placed on record. All pleadings, submissions, and documents filed by both sides have been duly taken on record and considered by the Authority.

G. ISSUES FOR ADJUDICATION

36. Whether the complainants are entitled to the relief claimed by the complainants in terms of provisions of RERD Act of 2016?

H. OBSERVATIONS AND DECISION OF THE AUTHORITY

37. It is clarified that the present order is being passed against respondent no. 1 only, as none of the reliefs have been specifically pressed by the complainants against respondent nos. 2 and 3, nor has any clarification or documentary evidence been furnished explaining their role, involvement, or relationship with respondent no. 1. Perusal of reply reveals that respondent nos. 2 and 3 have been merged with respondent no. 1, and that the reply has been filed on behalf of all three respondents

collectively. However, no such documentary proof substantiating the alleged merger has been filed by the respondents till date. Accordingly, in the absence of any supporting documentation, the Authority proceeds to pass the present order only against Respondent No. 1.

38. Authority has carefully perused the pleadings, documents placed on record, submissions advanced during the hearing and the rival contentions of the parties. The captioned bunch of complaints was filed by the complainants on 02.07.2025. It is a settled principle that the onus of providing evidentiary support towards any claimed relief lies squarely on the complainant. Notices were issued to the respondents on 14.07.2025. The matter was thereafter taken up for hearing, wherein the complainants were apprised of the fact that no documentary evidence substantiating the alleged payments has been placed on record. Authority specifically observed that since such documents constitute the primary basis for adjudication of a refund claim, in their absence, the Authority will be unable to adjudicate on the matter. Finally, on 06.11.2025, the Authority granted a final opportunity to the complainants to file concrete documentary proof of payments (receipts with dates) in support of the refund claim. However, despite ample opportunity, the complainants have failed to place on record the requisite documents. Considering that RERA proceedings are summary

in nature, the Authority cannot remain in indefinite waiting mode, awaiting the complainant to attach basic documents that would substantiate their claims. Therefore, no further opportunity can be granted, and the matter is accordingly being adjudicated on the basis of the documents presently available on record.

39. The reliefs claimed by the complainants have been considered by the Authority in the light of the pleadings, the contractual terms incorporated in the BBA and the User-Charges Agreement, statutory/administrative clarifications placed on record by the parties and the documentary material actually placed before the Authority. The Authority deals with each relief as under:

Relief (i): Refund of Maintenance / Operating Cost (₹33,632) and cessation of charging for five years from the date of possession.

40. The complainants contend that the amount charged as "user cum operating cost" (₹33,632 for 12 months) is barred under the Haryana Affordable Group Housing Policy and therefore the same ought to be refunded and further charging stopped for a period of five years from possession. The respondent has produced the User-Charges / Operating Cost Agreement dated 30.06.2022 executed between the parties. Clause 2 of that Agreement expressly records that maintenance of common areas and specified services shall be free for five years from grant of

Occupation Certificate but the Company shall be entitled to recover the actual operational and running costs/expenses incurred in providing facilities for common use; Clause 2(h) specifically provides that utility costs for common areas (including electricity, water, common area power backup, manpower costs etc.) shall be proportionately borne by the allottees and shall form part of the operating charges invoice. Clause 12.4 of the BBA similarly records that, for a period of five years from the date of Occupation Certificate, the allottee shall be liable to pay water charges and common area electricity charges to the Company/maintenance agency.

41. The Authority therefore finds that the contractual matrix (BBA and the subsequent User-Charges Agreement) contemplates recovery of operational/utility costs on a pro-rata/actuals basis from the allottee. The mere label "maintenance" or the assertion that the project is an affordable housing scheme does not ipso facto render all operational/utility recoveries illegal when the agreements executed by the allottee specifically envisage such recoveries.

42. Further, in all the captioned complaint no's, except complaint no.967/2025, the complainants, on 13.11.2025, have placed on record certain documents. These are receipts that reflect some payments. The complainants claim that these reflect User Cum Operating Cost and

Interest-Free Operating Cost Security Deposit (IFOCSD). However, a perusal of the receipts shows that they do not reflect the exact amounts paid towards the User cum Operating Costs. This, in no manner substantiate the refund claims. In the absence of clear proof of payment, the Authority is not in a position to determine the amounts in question, making an adjudication impossible.

43. In view of the foregoing, Authority is of the view that relief (i) for refund of ₹33,632/- and direction to cease charging for five years is not sustainable. The claim is contrary to the express contractual terms and, in any event, is not supported by evidence of payment. Relief (i) is therefore rejected.

Reliefs (ii) & (iii)- Refund of 33 KVA sub-station charge (₹29,175), excess amount for Electricity connection charge (₹15,162) and Sub-meter (₹6,844) with interest @18%.

44. The complainants seek refund of amounts alleged to have been charged for the 33 KVA sub-station, electricity connection, and sub-meter. Authority relies on Clauses 3.6, 3.7 and 3.8 of the BBA which expressly provide that the 'Total Cost' does not include electric connection charges, electric and water meters, service lines, sub-station equipment and similar infrastructure, and further provide that electric connection charges will be charged extra as per actuals and the allottee shall pay

such charges on a pro-rata per sq. ft. basis as demanded by the Company.

45. Therefore, Authority observes that the BBA, read harmoniously, clearly envisages that sub-station related costs and electric connection related costs are separate and recoverable from the Allottee on actuals. Again, in all the captioned complaint no's. except complaint no.967/2025, the complainants, on 13.11.2025, have placed on record receipts reflecting cumulative payment towards the electricity connection charges, 33 KVA sub-station charges and pre-paid meter charges. However, there is no clarity or bifurcation indicating the exact amount paid towards each of the charges rendering such receipts insufficient to substantiate the refund claim.

46. For the aforesaid reasons- (a) the express contractual provisions permitting recovery of such charges; and (b) the absence of sufficient documentary proof of payment- the Authority is not persuaded to direct a refund in respect of reliefs (ii) and (iii). These reliefs are therefore rejected for want of both legal foundation and evidentiary support.

Relief (iv)- Refund of excess GST amount of ₹1,63,429/- along with interest @18%.

47. The complainants have sought refund of excess GST allegedly charged by the Respondent after 01.04.2019. The Authority observes that

disputes concerning the applicability of GST, entitlement to rebate/adjustment and analogous tax issues fall primarily within the jurisdiction of GST administration/Anti-Profiteering Authority and the specialised tribunals established under the Central Goods and Services Tax Act and allied legislation.

48. In addition, the Authority notes that, even on merits, the complainants have not established with contemporaneous evidence that (i) any specific statutory entitlement has been violated in the case of the complainants; and (ii) the Respondent failed to exercise or communicate correctly any option available under the GST regime- facts which would be necessary for this Authority to entertain such a tax-centric relief. Further, given the specialized forum and the existence of prior adjudication on the subject, this Authority is neither the appropriate forum nor is it equipped to re-determine complex GST/anti-profiteering issues.

49. Consequently, relief (iv) seeking refund of excess GST amount is not entertained by this Authority. The complainants are at liberty to pursue remedy, if any, before the appropriate forum having jurisdiction in tax matters.

Reliefs (v) & (vi)- Compensation (₹1,00,000) for causing harassment, mental agony and Litigation charges (₹50,000)

50. The complainants have sought compensation for harassment and mental agony and litigation charges. In this regard it is observed that Hon'ble Supreme Court of India in Civil Appeal Nos. 6745-6749 of 2027 titled as **"M/s Newtech Promoters and Developers Pvt. Ltd. V/s State of U.P. & Ors."** has held that an allottee is entitled to claim compensation & litigation charges under Sections 12, 14, 18 and Section 19 which is to be decided by the learned Adjudicating Officer as per section 71 and the quantum of compensation & litigation expense shall be adjudged by the learned Adjudicating Officer having due regard to the factors mentioned in Section 72. The adjudicating officer has exclusive jurisdiction to deal with the complaint in respect of compensation & legal expenses. Therefore, the complainants are advised to approach the Adjudicating Officer for seeking the relief of litigation expenses and compensation.

51. For the foregoing reasons, the Authority does not grant reliefs (v) and (vi) in the present complaint and directs that any claim for compensation / litigation charges be pursued before the Adjudicating Officer, if so advised.

52. Further, Authority notes with concern that ld. Counsel for the complainants have placed on record additional documents on

13.11.2025, comprising receipts of payments in all the above-captioned matters except complaint no. 967/2025. Upon perusal, it is observed that the receipts are either identical or replicated and though they bear dates, the amounts reflected therein do not reconcile with the figures claimed as refund in the complaints. Even accepting the authenticity of the receipts at face value, they are inadequate and of insufficient probative value to sustain an order for refund, as there is (i) no clear reconciliation showing that the receipts correspond precisely to the disputed invoices or charges, (ii) replication of receipts, undermining their evidentiary reliability, and (iii) absence of corroborative proof such as bank statements, ledger entries, or acknowledged invoices linking the payments to the respondent and the specific heads of claim.

53. On merits, the Authority has already examined the contractual matrix, particularly Clauses 3.6, 3.7, and 3.8 of the Builder Buyer Agreement and Clause 2/2(h) of the User Charges/Operating Cost Agreement, and observed that the impugned recoveries fall within the ambit of lawfully recoverable charges on an actual or pro-rata basis. The mere filing of receipts- especially when duplicated, or inconsistent with the relief amounts, cannot override the respondent's contractual entitlement. The complainants have also failed to demonstrate that such charges were unlawful or contrary to the agreement or statute. Permitting any refund based on such belated, inconsistent, and non-reconciling receipts would

lack evidentiary justification and may result in double recovery, thereby causing prejudice to the respondent. The receipts filed after repeated opportunities do not cure the fundamental deficiencies earlier recorded by the Authority.

54. Accordingly, the additional receipts filed on 13.11.2025, in view of their illegibility, duplication, inconsistency, and lack of reconciliation or corroboration, are held insufficient to be able to substantiate claim of the complainants.

55. In the absence of credible documentary proof of payment and considering the contractual provisions permitting recovery of the impugned charges, Authority observes that the complainants have not substantiated the monetary reliefs claimed, rendering such reliefs unsustainable.

56. For the reasons recorded above- namely (i) the contractual provisions permitting recovery of operational and electricity-related charges, (ii) absence of credible proof of payment by the complainants, and (iii) the fact that GST and anti-profiteering issues lie within the jurisdiction of the respective statutory authorities, Authority finds no ground to grant the refund or any monetary reliefs sought by the complainants.

57. Accordingly, the complaint stands **disposed of** on account of non-prosecution and non-filing of sufficient documentary proof required for adjudication of the refund claims.

File be consigned to the record room after uploading of this order on the website of the Authority.

CHANDER SHEKHAR
[MEMBER]

NADIM AKHTAR
[MEMBER]

PARNEET S SACHDEV
[CHAIRMAN]