

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

Date of order: 23.12.2025

<b>NAME OF THE BUILDER</b>		<b>M/s Paryapt Infrastructure Private Limited</b>	
<b>PROJECT NAME</b>		<b>"M3M PARAGON 57" at Sector-57, Sushant Lok-III, Gurugram</b>	
<b>S. No.</b>	<b>Case No.</b>	<b>Case title</b>	<b>Appearance</b>
1.	CR/3943/2024	Saroj Bala V/S M/s Paryapt Infrastructure Private Limited	Shri Yash Yadav (Advocate for complainants)
2.	CR/3955/2024	Priyanka Khanna V/S M/s Paryapt Infrastructure Private Limited	Ms. Shriya Takkar and Ms. Meenal Khanna (Advocates for respondent)

**CORAM:**

Shri Arun Kumar

Shri Phool Singh Saini

**Chairman****Member****ORDER**

1. This order shall dispose of both the 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.

2. 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, "M3M PARAGON 57" at Sector-57, Sushant Lok-III, Gurugram, Haryana, being developed by the respondent/promoter i.e., M/s Paryapt Infrastructure Private Limited. The terms and conditions of the allotment letter, buyer's agreements, 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 thus seeking award for delayed possession charges and others.
3. 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>	"M3M PARAGON 57" at Sector-57, Gurugram.
<b>Project area</b>	12,788.07 sq. mtrs. (3.16 Acres)
<b>Nature of the project</b>	Commercial Complex
<b>DTCP license no.</b>	10-16 of 1996 dated 16.02.1996
<b>HRERA registered/ not registered</b>	<b>Registered</b> vide no. 126 of 2022 dated 23.12.2022
<b>HRERA registration valid up to</b>	Valid up to 31.08.2026
<b>Possession clause as per agreement for sale</b>	<p><b>7 Possession of the unit</b></p> <p><b>7.1 Schedule for possession of the said unit: -</b></p> <p><i>(ii) The Developer proposes to offer possession of the unit on or before 31.08.2026 or such extended time as granted by RERA along with right to use car parking space (if any) as per agreed terms and conditions unless there is delay due to force majeure events, affecting the regular development of the project.</i></p> <p style="text-align: right;"><b>(Emphasis supplied)</b></p>
<b>Due date of possession</b>	<b>31.08.2026</b> (as mentioned in clause 7.1 (ii) of BBA)
<b>Occupation certificate</b>	Not obtained
<b>Offer of possession</b>	Not offered



S. No.	Complaint no., Case title, Date of filing of complaint and reply status	Unit no. and size	Allotment Letter And AFS	Due date of possession	Total sale consideration and Total amount paid by the complainant in Rs.
1.	CR/3943/2024  Saroj Bala V/S M/s Paryapt Infrastructure Private Limited  <b>DOF:</b> 20.08.2024  <b>RR:</b> 31.12.2024	R6 LG 16 (Lower Ground) (Block-6) [Anchor Units]  384.16 sq. ft. (Super Area)  (page 43 of complaint)	<b>AL: -</b>  <b>01.04.2023</b> (Page 40-50 of complaint)  <b>AFS</b>  <b>01.09.2023</b> (page 61 of complaint)	<b>31.08.2026</b>  (as mentioned in clause 7.1 (ii) of AFS)	<b>TSC:</b>  <b>Rs.77,29,819/-</b>  (As mentioned in allotment letter at page 43 of complaint as well as mentioned in Clause 1.2 of BBA at page 66 of complaint)  <b>AP:</b>  <b>Rs.36,59,565/-</b>  (as per receipt at page 27, 28 & 51 of complaint)
	Pre-handover (Rs /sq. ft.)	Rs.80.85/- per sq. ft. per month on super area to be accumulated and discounted from the amount payable on application of OC (As per email dated 28.03.2023 & 29.03.2023 at page 29-30 of complaint)			
	Pre-Handover payable till	From: - 25 <sup>th</sup> month from completion of Rs.25,15,651/- + GST Till: - Application of OC. (As per email dated 28.03.2023 & 29.03.2023 at page 29-30 of complaint)			
	TPR [Timely Payment Rebate]	<b>Rs.900/- per sq. ft.</b> on super area to be discounted from the amount payable on application of OC. (As per email dated 28.03.2023 at page 29 of complaint) <b>AND</b> <b>Rs.600/- per sq. ft.</b> on super area to be discounted from the amount payable on application of OC. (As per email dated 29.03.2023 at page 30 of complaint)			
2.	CR/3955/2024  Priyanka Khanna V/S	R6 LG 15 (Lower Ground) (Block-6)	<b>AL: -</b>  <b>01.04.2023</b> (Page 39-49 of complaint)	<b>31.08.2026</b>  (as mentioned in clause 7.1 (ii) of AFS)	<b>TSC:</b>  <b>Rs. 44,85,652/-</b>  (As mentioned in allotment letter at page 42 of complaint)

M/s Paryapt Infrastructure Private Limited  <b>DOF:</b> 20.08.2024 <b>RR:</b> 22.04.2025	[Anchor Units] 222.93 sq. ft. (Super Area)  (page 42 of complaint)	<b>AFS</b> <b>01.09.2023</b> (page 60 of complaint)	as well as mentioned in Clause 1.2 of BBA at page 67 of complaint  <b>AP:</b> <b>Rs.21,23,664/-</b> (as per receipt at page 26, 27 & 50 of complaint)
Pre-handover (Rs./sq. ft.)	Rs.80.85/- per sq. ft. per month on super area to be accumulated and discounted from the amount payable on application of OC (As per email dated 28.03.2023 & 29.03.2023 at page 28-29 of complaint)		
Pre-Handover payable till	From: - 25 <sup>th</sup> month from completion of Rs.14,59,845/- + GST Till: - Application of OC. (As per email dated 28.03.2023 & 29.03.2023 at page 28-29 of complaint)		
TPR [Timely Payment Rebate]	<b>Rs.900/- per sq. ft.</b> on super area to be discounted from the amount payable on application of OC. (As per email dated 28.03.2023 at page 28 of complaint) <b>AND</b> <b>Rs.600/- per sq. ft.</b> on super area to be discounted from the amount payable on application of OC. (As per email dated 29.03.2023 at page 29 of complaint)		
<b>Relief sought by the complainant: -</b>			
<ul style="list-style-type: none"> <li>i. To direct the respondent to revise the total cost value of the unit on the rate previously promised by the respondent i.e., Rs.68,27,845/- as mentioned in respondent's email dated 28.03.2023.</li> <li>ii. To take action against the respondent for violating provisions of Section 13, 61 of the Act.</li> <li>iii. To give bifurcation of charges being taken from the complainant.</li> <li>iv. To duty offer timely payment rebate, assured return and post possession lease discounting as was promised to the complainant.</li> <li>v. To give gold coin worth 5 grams more as was promised by the respondent.</li> <li>vi. To adjust in next demand/ refund excess EDC/IDC collected from the complainant.</li> <li>vii. To adjust in next demand/ refund GST collected on EDC/IDC collected from the complainant.</li> <li>viii. To pay Rs.1,00,000/- towards litigation cost.</li> <li>ix. To take action against the respondent for violating provisions of HARERA (sale of apartments/floors in a real estate project on the basis of carpet area) regulations, 2021.</li> <li>x. Pass any other order in the interest of equity and justice.</li> </ul>			
<b>Added by application for amendment in complaint as well as relief:</b>			
xi. To direct the respondent to provide original booking form.			

- xii. To direct the respondent to provide discounts that had been originally promised at the time of booking of the unit.
- xiii. To direct the respondent to provide detailed description of amounts charged under vague head of "other charges".
- xiv. To direct the respondent to include in the agreement clause regarding One Time Rebate provided vide letter dated 13.06.2023.
- xv. To direct the respondent to provide details of the GST Input Tax Credit benefit passed upon the complainant.

**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 from the respondent
AL	Allotment Letter
AFS	Agreement For Sale
TSC	Total sale 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/3943/2024 titled as Saroj Bala V/s M/s Paryapt Infrastructure Private Limited** 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/3943/2024 titled as Saroj Bala V/s M/s Paryapt Infrastructure Private Limited.**

S. N.	Particulars	Details
1.	Name and location of the project	"M3M PARAGON 57" at Sector-57, Sushant Lok-III, Gurugram.
2.	Project area	12,788.07 sq. mtrs. (3.16 Acres)
3.	Nature of Project	Commercial Complex
4.	DTCP license no. and validity status	10-16 of 1996 dated 16.02.1996
5.	Rera registered/ not registered and validity status	<b>Registered</b> Vide no. 126 of 2022 dated 23.12.2022 Valid up to 31.08.2026

6.	Unit No.	R6 LG 16 (Lower Ground) (Block-6) [Anchor Units] (page 43 of complaint)
7.	Unit area admeasuring	384.16 sq. ft. (super area) (page 43 of complaint)
8.	Allotment Letter	01.04.2023 (Page 40-50 of complaint)
9.	Date of agreement for sale	01.09.2023 (page 61 of complaint)
10.	Possession clause	<b>7 Possession of the unit</b> <b>7.1 Schedule for possession of the said unit: -</b> (ii) <b>The Developer proposes to offer possession of the unit on or before 31.08.2026</b> or such extended time as granted by RERA along with right to use car parking space (if any) as per agreed terms and conditions unless there is delay due to force majeure events, affecting the regular development of the project. <b>(Emphasis supplied)</b> (page 76 of complaint)
13.	Due date of possession	<b>31.08.2026</b> (as mentioned in clause 7.1 (ii) of BBA at page 76 of complaint)
14.	Total sale consideration	Rs.68,27,845/- (As per email dated 28.03.2023 & 29.03.2023 at page 29-30 of complaint)
15.	Total sale consideration [BSP + EDC/IDC + PLC & GST]	Rs.77,29,819/- (As mentioned in allotment letter at page 43 of complaint as well as mentioned in Clause 1.2 of BBA at page 66 of complaint)
17.	Amount paid by complainant	Rs.36,59,565/- (as per receipt at page 27, 28 & 51 of complaint)
18.	Pre-handover (Rs /sq. ft.)	Rs.80.85/- per sq. ft. per month on super area to be accumulated and discounted

		from the amount payable on application of OC (As per email dated 28.03.2023 & 29.03.2023 at page 29-30 of complaint)
19.	Pre-Handover payable till	From: - 25th month from completion of Rs.25,15,651/- + GST Till: - Application of OC. (As per email dated 28.03.2023 & 29.03.2023 at page 29-30 of complaint)
20.	TPR [Timely Payment Rebate]	Rs.900/- per sq. ft. on super area to be discounted from the amount payable on application of OC. (As per email dated 28.03.2023 at page 29 of complaint) <b>AND</b> Rs.600/- per sq. ft. on super area to be discounted from the amount payable on application of OC. (As per email dated 29.03.2023 at page 30 of complaint)
21.	Occupation certificate	Not obtained
22.	Offer of possession	Not offered

**B. Facts of the complaint:**

6. The complainant has made the following submissions in the complaint: -
- I. That the present complaint is being preferred by the complainant under Section 31 of the Real Estate (Regulation and Development) Act, 2016.
  - II. That the complainant is law abiding citizen of the country and based the false assurances and representations given by the respondent invested her hard-earned money into project titled "M3M Paragon57" being developed by the respondent herein, situated at Block-A, Sushant Lok-III, Sector 57, Gurugram, Haryana, India 122001. That the complainant was approached by the representatives of the respondent to purchase a commercial unit in the project and they assured the complainant that it is going to be

Gurugram's newest retail marvel with luxurious facilities and promising returns on investment. That the complainant believing in the assurances of the representatives of the respondent and the rosy picture drawn by them, the complainant herein paid an amount of Rs.1,00,000/- on 12.02.2023 and Rs.4,00,000/- on 20.02.2023 towards booking a commercial unit in the project.

- III. That the respondent had not shared the cost sheet with the complainant, thus the complainant inquired pertaining to the cost sheet for allotment of the unit and received email dated 28.03.2023 from the respondent wherein a proposed cost sheet was shared having super area admeasuring 384.16 sq. ft. @Rs.17,473.44/- i.e. total cost value of Rs.67,12,597/-, total sale value of the unit as Rs.68,27,845/- (total cost value +IFMS +power back up), timely payment rebate of Rs. 900/- per sq. ft. on super area and pre-handover of Rs.80.85/- per Sq. Ft. per month on super area from 25th month payable from completion of payment of Rs.25,15,651/- plus GST till application of OC. Thereafter, on the very next day i.e. on 29.03.2023 another proposed cost sheet was shared vide email mentioning super area admeasuring 384.16 sq. ft. @Rs.17,473.44/- i.e. total cost value of Rs.67,12,597/-, total sale value of the unit as Rs.68,27,845/- (total cost value +IFMS +power back up), timely payment rebate of Rs. 600/- per sq. ft. on super area and pre-handover of Rs.80.85/- per sq. ft. per month on super area payable from 25th month from completion of payment of Rs.25,15,651/- plus GST till application of OC.
- IV. That the complainant wrote various emails to the respondent such as email dated 10.04.2023 wherein the complainant had requested the following promises to be made by the representatives of the promoter to be abided by:

- a) *"Kindly allow TPR benefits as mentioned in your email dated 28.03.2023.*  
b) *You are requested to approve our gifts as per the scheme of the M3M India.*  
c) *We understand that our lease with the vendors after possession will be in addition to the lease discount allowed by you for 3 years post possession."*

That cost sheet dated 10.04.2023 collaborates with the fact that the same were offered to the complainant and the same should be provided to the complainant.

- V. That the total cost value of the unit has been calculated on the basis of super area in utter violation of the provisions of the Act as well as the Haryana Real Estate (Regulation and Development) Rules, 2017. That the Authority notified The Haryana Real Estate Regulatory Authority, Gurugram (sale of apartments/floors in a real estate project on the basis of carpet area) Regulations, 2021 on 18.05.2021 wherein it is categorically mentioned that unit shall be sold only on the basis of carpet area and not super area.
- VI. That the respondent in blatant violation of the said notification has allotted the unit to the complainant herein on the basis of super area instead of carpet area. That further, as per the registration certificate dated 23.12.2022 of the project, the conditions of registration state that the apartment shall be sold only on carpet area basis and not on super area basis and the total sale consideration shall be inclusive of all charges.
- VII. That the complainant has been seeking the bifurcation of the charges as the complainant speculates that the respondent is charging separate EDC/IDC under the head of other charges as a means to extort money from the complainant. That as per the recent QPR submitted by the respondent, the respondent has not paid the amount collected from allottees towards EDC/IDC to the concerned authorities, the money duly collected towards EDC from the allottees is being illegally used by the respondent for other purposes. That despite repeated requests of the complainant the respondent has till date not provided a proof of payment of EDC/IDC

collected from the allottees to the concerned authorities. That as per the registration certificate the total FAR of the project is 49,992.727 sqm. i.e. 5,38,122 sq. ft. and the respondent has to pay Rs.23,30,81,000/- thus per sq. ft. Rs.433.13/- is to be paid towards EDC. That such excess amount of EDC/IDC collected from the allottees should be refunded to the allottees and the complainant seeks refund or adjustment towards next payment instalment as and when due. That under the head of other charges the respondent is seeking Rs.1150/- per sq. ft. which the complainant speculates is payment towards EDC/IDC. Further, as on 31.12.2023 the promoter is liable to pay Rs.824 lakhs approximately as is evident from the QPR, however, a balance of only Rs.5.91 lakhs is available in Escrow account bearing no. 777705991122. That the complainant sent letter dated 05.04.2024 to Ld. Chief Town Planner, Chandigarh highlighting the aforesaid facts however, no reply has been received till date.

VIII. It is pertinent to mention herein that even GST is being charged on the due instalment which is inclusive of basic sales price which includes EDC/IDC and charging GST on EDC/IDC is absolutely arbitrary and illegal. That such GST charged on EDC/IDC is required to be refunded or adjusted towards the next demand raised from the complainant. Hence, it is evident from the aforesaid facts that the respondent has acted arbitrarily in complete violation of only the provisions of the Act, Haryana Real Estate (Regulation and Development) Rules, 2017, The Haryana Real Estate Regulatory Authority, Gurugram (sale of apartments/floors in a real estate project on the basis of carpet area) Regulations, 2021 as well as conditions imposed in the registration certificate.

IX. That upon repeated requests of the complainant to issue allotment letter, the respondent allotted unit bearing no. R6 LG 16, Lower Ground Floor,

Block-06, with carpet area admeasuring 156.08 sq. ft. having total consideration value of Rs.77,29,819/- vide allotment letter dated 01.04.2023. That to the utter shock and surprise of the complainant the total consideration value had been hiked as oppose to the total consideration value quoted earlier to the complainant i.e. Rs.68,27,845/-, and the same is evident from the Respondent's email dated 28.03.2023 mentioned above. That requisite amendments are required to be effected in the aforesaid allotment letter.

- X. That the respondent herein raised demand amounting to Rs.31,59,564/- vide demand note dated 02.04.2023. It is pertinent to mention herein amounts to more than 10% of the consideration and that the said demand was raised in violation of Section 13 of the Act. That the respondent as on 02.04.2023 had not even shared the draft of the agreement for sale to be executed between the parties. That as per Section 13 of the Act the respondent was under obligation to not accept more than 10% of the cost of the unit.
- XI. That further, as per the registration certificate dated 23.12.2022 of the project, the conditions of registration state that the respondent shall comply with the provisions of the Act as well as the HRERA Rules, 2017 and as per Section 13 of the Act not accept a sum more than 10% of the cost of the unit prior to entering into agreement for sale.
- XII. That as mentioned hereinabove, the respondent herein belatedly shared a proposed cost sheet vide email dated 10.04.2023 wherein the total sales value of the unit was mentioned as Rs.70,16,870/-. That the said proposed cost sheet further mentioned payment of pre-handover amount of Rs.105/- per sq. ft. per month for super area, payable from 25<sup>th</sup> month from completion of payment of Rs.32,67,468/- plus GST till application of OC.

That the complainant replied to the said email stating her protest on removal of timely payment rebate, the difference in total sales value mentioned in cost sheet i.e. Rs.70,16,870/- as opposed to the assurances given and cost sheets shared earlier, the complainant further mentioned she has issued cheques for payment of 60% of the cost of the unit. That assured gift of 10 gm Gold Coin, as per scheme was promised to the complainant however, a mere 5gm Gold Coin has been given to the complainant as opposed to the promised 10gm Gold Coin. That further the complainant was offered a lease discount of Rs.2,400/- per sq. ft. of super area adjustable towards demand due on application for OC, however the respondent failed to provide the same. It is pertinent to mention herein that as aforesaid the complainant has issued four cheques to the respondent, total amounting to Rs.31,59,565/-.

- XIII. That the respondent herein sent letter dated 13.06.2023 wherein one time rebate of Rs.9,21,984/- from sale consideration to be adjusted towards demand payable on the application of OC was allowed to the complainant.
- XIV. That the complainant repeatedly followed up with the representatives of the respondent for the execution of the agreement for sale. That it was only on 01.09.2023 that the complainant under protest entered into one-sided arbitrary agreement for sale bearing vasika no. 10035 wherein the sale consideration of the unit i.e. Rs.77,29,819/- as calculate on the basis of super area instead of carpet area.
- XV. That since no response was received by the complainant on her queries, the complainant vide email dated 29.12.2023 once again raised her concerns and requested for the following information:

*We have purchased subject units in M3M PARAGON 57 GURGAON. In this connection, we request you to provide the following information:*

1. Bifurcation details of rate of TCV of Rs17965.49 psf showing particulars of EDC, IDC, PLC, etc.
2. Calculation of arriving TCV of Rs17965.49 psf after deductions of Scheme discount and Assured Return, etc from the prescribe BSP rate of Rs22500/- plus other charges.
3. Details of total units and its areas sq fts (super area sold out for M3M PARAGON 57 as on date.
4. Details of amounts of EDC and IDC collected from all the Allottees of M3M PARAGON 57 as on date.
5. Details of amounts of EDC and IDC remitted to the Govt Account of Haryana State.
6. Name of the "Association of Allottees" of M3M PARAGON 57 as per project scheme/requirement.

*We solicit your favour to provide us the above information at your earliest.*

However, no response was received from the respondent, thus the complainant addressed emails dated 02.01.2024, 07.01.2024 and 09.01.2024 requesting the respondent to resolve her queries, but to no avail.

- XVI. That till date the complainant has made payment of Rs.36,59,565/- towards the cost of the unit.
- XVII. It is pertinent to mention herein that the TDS of 1% has not been deducted by the respondent as opposed to mandated by law. That the respondent has arbitrarily acted in violation of not just provisions of RERA Act but also other applicable laws.
- XVIII. That the complainant herein filed RTI on 03.01.2024 before the Hon'ble Authority seeking the information as mentioned in para XV of the complaint. That however, till date no response on the same has been received by the complainant and the same evidences the malafide intention of the respondent in hiding relevant information.
- XIX. That the complainant herein filed RTI on 15.01.2024 before the office of the State Public Information Officer, DTCP, HUDA Sector 14, Gurugram seeking the information as mentioned in para XV of the complaint. That since no response was received on the same by the complainant, the complainant

filed the first appeal application before the First Appellate Authority, The Chief Town Planner, Town and Country Planning Department, Chandigarh, Haryana on 26.03.2024. That thereafter, a second appeal dated 12.06.2024 was filed before the State Information Commission Haryana by the complainant as the first Appellate Authority did not provide any appropriate response.

- XX. That vide application dated 31.01.2024 the complainant requested the Authority to take action against the respondent u/s 61 of the RERA Act, 2016. That the Authority vide letter dated 06.05.2024 advised the complainant before the Authority as per due process laid down by the authority. The relevant extract from the said letter dated 06.05.2024 is reproduced herein under for kind perusal:

*"With reference to your application dated 31.01.2024, to take action against the promoter under section 61 of the Act of 2016 and impose maximum penalty including other orders, you are advised to file your complaint as per due process laid down by the authority. The process of filing a complaint in the authority is available on official website of the authority ([www.haryanarera.gov.in](http://www.haryanarera.gov.in))."*

- XXI. That vide email dated 30.05.2024 the respondent herein wrote to the complainant arbitrarily stating that the rate adjustments as promised by the respondent are declined on false pretexts. That the complainant vide email dated 06.06.2024 duly replied to the said email dated 30.05.2024 highlighting her concerns once again. Hence, the present complaint.

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

7. The complainant has sought following relief(s):
- I. Direct the respondent to revise the total cost value of the unit on the rate previously promised by the respondent i.e., Rs.68,27,845/- as mentioned in respondent's email dated 28.03.2023.
  - II. To take action against the respondent for violating provisions of Section 13, 61 of the Act.
  - III. To give bifurcation of charges being taken from the complainant.

- IV. To duty offer timely payment rebate, assured return and post possession lease discounting as was promised to the complainant.
- V. To give gold coin worth 5 grams more as was promised by the respondent.
- VI. To adjust in next demand/ refund excess EDC/IDC collected from the complainant.
- VII. To adjust in next demand/ refund GST collected on EDC/IDC collected from the complainant.
- VIII. To pay Rs.1,00,000/- towards litigation cost.
- IX. To take action against the respondent for violating provisions of HARERA (sale of apartments/floors in a real estate project on the basis of carpet area) regulations, 2021.
- X. Pass any other order in the interest of equity and justice.

**Added vide application dated 01.09.2025, for amendment in complaint as well as relief:**

- XI. Direct the respondent to provide original booking form.
  - XII. Direct the respondent to provide discounts that had been originally promised at the time of booking of the unit.
  - XIII. Direct the respondent to provide detailed description of amounts charged under vague head of "other charges".
  - XIV. Direct the respondent to include in the agreement clause regarding One Time Rebate provided vide letter dated 13.06.2023.
  - XV. Direct the respondent to provide details of the GST Input Tax Credit benefit passed upon the complainant.
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 has contested the complaint on the following grounds: -
- I. That at the very outset, it is submitted that the instant complaint is untenable both in facts and in law and is liable to be rejected on this ground alone. That the complainant is estopped by her acts, conduct, acquiescence, laches, omissions, etc. from filing the present complaint.

- II. That the complainant has not approached the Authority with clean hands and has tried to mislead the Authority by making incorrect and false averments and stating untrue and/or incomplete facts and, as such, is guilty of *suppressio very suggestion falsi*. The complainant has suppressed and/or mis-stated the facts and, as such, the complaint apart from being wholly misconceived is rather the abuse of the process of law.
- III. That a bare perusal of the complaint would show that the affidavit attached is not adequately verified and is neither duly notarized by the Oath Commissioner. As per settled law laid down by the Hon'ble Supreme Court, improper verified and an unsigned affidavit without even having the notary seal of the Oath Commissioner is bad in law and cannot be admitted in evidence. Thus, the complaint ought to be dismissed on the ground that the same is filed without a duly notarized affidavit by the Oath Commissioner.
- IV. That the complainant after conducting her independent due diligence and market research approached the respondent expressing her interest in booking a commercial unit in the project "M3M Paragon 57", a commercial complex through her broker M/s Estatex Landbase vide application form and made a payment of part booking amount towards the same.
- V. Thereafter, the complainant was allotted anchor unit bearing no. R6 LG 16 vide allotment letter dated 01.04.2023. The cost of the unit admeasuring 156.08 sq. ft. carpet area as stated in the allotment letter is Rs.77,29,819/- plus other charges. The complainant had opted for a specific payment plan as per her own free will and volition. Also, the copy of the buyer's agreement was collected by the complainant from the office of the respondent.

- VI. That the respondent as per the payment plan opted by the complainant raised a demand due on booking vide demand note dated 01.04.2023, 02.04.2023 to the tune of Rs.31,59,564/- payable on or before 20.04.2023. Thereafter, the respondent again vide cover letter dated 15.04.2023 dispatched the triplicate copies of the buyer's agreement for due execution at the complainant's end. That the respondent as a goodwill gesture offered the complainant a one-time rebate of Rs.9,21,984/- from the sale consideration. It is pertinent to mention here it was clearly stated in the letter that the said rebate shall be adjusted from the demand payable on "Application of OC".
- VII. Vide emails dated 04.07.2023 and 31.08.2023, the respondent again requested the complainant to come forward for the execution and registration of the buyer's agreement. After constant follows up with the complainant, belatedly the buyer's agreement was executed between the complainant and the respondent on 01.09.2023. It is submitted that the buyer's agreement sets out the rights and liabilities of the parties. The relevant clauses of the buyer's agreement are reproduced herein below for ready reference of the Authority:

**1. Terms:**

1.1 Subject to the terms and conditions as detailed in this Agreement, the Developer agrees to sell to the Allottee and the Allottee hereby agrees to purchase from the Developer, Unit in the Project being constructed, along with parking (if - applicable), as has been described in the Schedule-II of this Agreement.

1.2 The Total Consideration Value for the built up Unit for commercial usage alongwith parking (if applicable) based on the carpet area of the commercial Unit is Rs. 77,29,819.00/-(Including Taxes) Rupees Seventy Seven Lac Twenty Nine Thousand Eight Hundred Nineteen Only (Total Consideration Value)

<u>Block/Building/Tower No.</u>	<u>Block-06</u>
<u>Unit No.</u>	<u>R6 LG 16</u>
<u>Type</u>	<u>Commercial - Retail</u>
<u>Floor</u>	<u>Lower Ground Floor</u>

<u>Parking (if applicable)</u>	<u>0</u>
<u>Total Consideration Value (in rupees)</u>	<u>Rupees Seventy-Seven Lac Twenty Nine Thousand Eight Hundred Nineteen Only.</u>

**Explanation**

**(i) The Total Consideration Value as mentioned above includes the Earnest Money paid by the Allottee to the Developer towards the said Unit for commercial usage alongwith right to use car parking (if applicable).**

**(ii) The Total Consideration Value as mentioned above includes recovery of price of proportionate land, development/ construction of the Unit, Common Areas & facilitates within the Building where the Unit is allotted, and the right to use car parking space (if any), PLC(if applicable), Applicable Statutory Charges including but not limited to External Development Charges(EDC), Internal Development Charges(IDC), Electricity Installation Charges, Tax, Duty, GST, Other Utilities Infrastructure and Connection Charges(as applicable) applicable Taxes (i.e. GST or any other taxes)/ fees/ charges/ levies etc. which may be levied, in connection with the development/ construction of the Project, paid/ payable by the Developer up to the date of handing over the possession of the said Unit along-with exclusive rights to use the 0 car parking space (if any) to the Allottee:**

*Provided that, the Allottee shall be under an obligation to pay the labour cess(as applicable) in addition to the Total Consideration Value and which shall be intimated by the Developer in due course of time. In addition, the Allottee shall also be under obligation to make payment of any other statutory taxes, pro-rata share in duties, statutory charges including but not limited to EDC, IDC, cesses, levies and the like as may be applicable to the Project or payments to be made by the Allottee to the Developer if there is any change/modification in the EDC, IDC, taxes. Duties, statutory charges, cesses, levies etc. as may be levied by the Government or any Statutory/ Competent Authority, even if such statutory charges, cesses, levies etc are retrospective in effect the subsequent amount payable by the Allottee to the Developer shall be increased/decreased based on such revision/modification. It is clarified that if any input credit becomes available in the respect of the said applicable Taxes, then the Developer shall solely be entitled to the same as the Developer has already accounted for adjusting the same in the Total Consideration Value stated herein.*

**(iv) The Allottee hereby confirms and agrees to remain bound to and be liable for payment of the property tax or municipal tax and/ or panchayat tax and/ or any other applicable fee, statutory charges, cess or levy, as and when levied, by any local body / Competent Authority from the date of Allotment of the said Unit. Until such time the said Unit is not separately assessed for such tax, fee, charges, cess or levy, the same shall be payable by the Allottee on pro-rata basis as may be determined by the Developer/ Association of Allottees/ Maintenance Agency, as the case may be.**

**(vii) The Allottee is/are aware that as per the amended Income Tax Act, 1961, any payment for acquisition of any immovable property other than agricultural**

land is subject to Tax Deduction at Source ("TDS") at the rate subscribed by the prevalent laws where the aggregate consideration is equal to or more than INR 50,00,000/-. As may be applicable, the Allottee has to deduct the TDS at the rate subscribed by the prevalent laws on the Total Consideration Value (excluding GST) and as would be informed by the Developer at the time of actual payment and within 30 days of such deduction, the Allottee shall submit the original TDS certificate to the Developer, which shall also be a condition precedent to the handover of possession and execution of the Conveyance Deed in favour of the Allottee. The Allottee agrees and undertakes that if the Allottee fails and / or neglects to deduct the TDS or fails to deposit the same with the authorities after such deduction, the Allottee alone shall be deemed to be an assessee in default in respect of such tax and the Developer shall not be liable for any statutory obligations/liability or non-deposit of such TDS. In case the credit of TDS is deducted by the Allottee is not reflected in Form No. 26AS of the Income Tax Act, 1961 and/or rules thereunder, and if the original TDS certificate is not submitted by the Allottee to the Developer then the amount of TDS shall be considered as pending/unpaid receivable from the Allottee and handover of the possession of the unit shall be subject to adjustment/recovery of such amount.

**1.4** The Allottee shall make the payment as per the payment plan set out in **Schedule V ("Payment Plan")**.

**2. Mode of Payment:**

**2.3** The Allottee is fully aware of the cost of the Unit, and also the applicability of the Goods & Services Tax (in short 'GST') at the rate as applicable from time to time, on the cost of the Unit. The Allottee has applied for the booking and allotment of the Unit being fully aware of the cost of the Unit, and also of the new tax regime of Goods & Services Tax (in short 'GST') having come into existence with effect from 01.07.2017. **The Allottee is fully aware that all payments made and all bookings made will attract GST under the Central Goods and Services Tax Act, 2017.** The Allottee also confirms that he / she shall not claim any GST credit and/or claim any reduction in price of the Unit due to application of GST, as the Allottee agree and have understood that all the relevant statutory benefit owing the introduction of Goods and Services Tax, 2017 has been duly factored in the Price at the time of new bookings post 01.07.2017 in terms of requirement of law as per section 171 of the CGST Act, 2017.

**2.4** The Allottee shall also pay, as and when demanded by the Developer, pro rata share of Goods & Services Tax (GST- w.e.f. 01.07.2017) or any other statutory taxes, duties, charges, cesses and levies and the like as may be applicable to the project or payments to be made by the Allottee to the Developer (collectively referred to as '**Taxes**'). The Allottee shall further be liable to pay any change/modification in Taxes as may be levied by the Government or any Statutory/Competent Authority, even if such levies are retrospective in effect (but excluding any such enhancement arising after the committed date of offer of handover of the unit).



2.5 The Allottee shall make all the payments in time as per the Payment Plan opted by the Allottee and other applicable dues as may be demanded by the Developer from time to time.

5. The Parties agree that time shall be of essence for this transaction. The Allottee shall pay the amounts due within the due dates as per the Payment Plan in "Schedule V" hereto.

**SCHEDULE V**  
**TOTAL CONSIDERATION VALUE AND PAYMENT PLAN**

TOTAL CONSIDERATION VALUE		
1.	Total Consideration (inclusive of Basic Sale Price, IDC, EDC, Parking Space, PLC)	Rs.69,01,623
2.	GST @ 12% of Total Sale Consideration	Rs.8,28,196
3.	Total Consideration Value* (inclusive of Basic Sale Price, IDC, EDC, Parking Charges, PLC and GST) (Sum 1+2)	Rs.77,29,819

**OTHER CHARGES**

Other Charges	
IFMS (carpet)	Rs.46,824
POWE BACK UP CHARGES (Carpet)	Rs.55,252

Note\* The Total Consideration Value shall have the same meaning as ascribed in Clause 1.2.

**Part -III PAYMENT PLAN OF TCV**

Name of Instalment	Payment Plan	Instalment (amount in Rs.)	Applicable Tax (Rs.)	Total (Rs.)
On Booking	6.47% of TCV	4,46,428	53,572	5,00,000
On or before 20 <sup>th</sup> April, 2023	40.88% of TCV	28,21,040	3,38,524	31,49,564
On Application of OC	42.66% of TCV	29,43,992	3,53,280	32,97,272
On Notice of Offer of Possession	10.00% of TCV	6,90,163	82,820	7,72,983
Total		69,01,623	8,28,196	77,29,819

Name of Instalment	Payment Plan	Instalment (amount in Rs.)	Applicable Tax (In Rs.)	Total (in Rs.)
On Notice of Offer of Possession	100.00 of IFMS (carpet)	46,824	0.00	46,824
On Notice of Offer of Possession	100.00 of POWER BACK UP CHARGES (carpet)	46,824	8,428	55,252
Total		93,648	8,248	1,02,076



VIII. That the respondent as a goodwill gesture with a bona fide intention to close the matter vide email dated 11.07.2024 even offered the complainant to consider refund with deductions of amounts. Relevant portion of email dated 11.07.2024 is reproduced hereinbelow for ready reference :

*This is with regards to your email | we reiterate that company has already passed on rebates at the point of sale to you and the unit prices are appreciating in the prevailing market since we have been deliberating on this subject. We are unable to consider and honour your repetitive requests for discounts/rebates as the reasons have been discussed and explained already at length on calls/visits. The allotment & agreement were processed as per your own approval and consent and your channel partner has been aware throughout. We hereby consider this query closed for all concerned.*

*We suggest you to please consider proceeding with refund with relevant deductions if the current terms are not agreeable to you. We await your consent should you wish to proceed with this option.*

However, the complainant with a mala fide intention to harass the respondent did not come forward to settle the matter

IX. That the terms of Agreement were entered into between the parties on 01.09.2023 and, as such, the parties are bound by the terms and conditions mentioned in the said agreement. The said agreement was duly acknowledged by the complainant after properly understanding each and every clause contained in the agreement. The complainant was neither forced nor influenced by the respondent to sign the said agreement. It was the complainant who after understanding the clauses signed the said buyer's agreement in complete senses and free will.

X. That as per clause 5 of the buyer's agreement entered into between the parties, time was the essence of the agreement and the allottee was bound to make timely payments of the instalments due as per the payment plan opted by the complainant. The relevant clause of the buyer's agreement is reproduced herein below for the ready reference of the Authority:

5. The Parties agree that time shall be of essence for this transaction. The Allottee shall pay the amounts due within the due dates as per the Payment Plan in "Schedule V" hereto.

- XI. That ab initio, it was agreed between the parties that the unit in question was to be leased out to the prospective lessee and the same was not meant for physical possession by the complainant/allottee. The said fact is evident from a bare perusal of clause 1.13, clause 1.14 and clause 1.15 of the buyer's agreement.
- XII. That the respondent had shared a cost sheet with the complainant vide email dated 28.03.2023. Upon this, the complainant's dissatisfaction with the said cost sheet, the respondent provided an updated cost sheet through an email communication dated 29.03.2023, setting forth revised terms and conditions and the same is evident at page no. 30 of the complaint. It is submitted that the said cost sheet was shared by the respondent for due approval from the complainant. However, the said cost sheet was not acceptable to the complainant and thereafter the respondent post discussion with the complainant shared another cost sheet vide email dated 10.04.2023 for due approval at her end. It is submitted that the tentative price of the unit as per the cost sheet shared on 10.04.2023 was Rs.70,16,871/- plus 'government charges extra'. The cost sheet sent vide email dated 10.04.2023 was duly approved by the complainant and further she asked for certain clarifications at that time. The respondent vide email dated 10.04.2023 duly answered all the queries of the complainant. Relevant portion of the email dated 10.04.2023 is reproduced hereinbelow for ready reference:

*Dear Mr. Sehgal,  
The TPR benefits mentioned in the previous email was in case of NPV of Post-Handover, which is not applicable in the current scenario.  
Moreover, the post-handover amount is the minimum commitment by the company for the mentioned duration, it will not be in addition to any lease by the vendor as and when the unit is leased out. You shall be entitled to the post-handover amount or the lease amount, whichever is higher, for the mentioned duration.*

- XIII. That as far as the cost sheets are concerned the same are just proposals shared by the respondent and the same are subject to terms and conditions. The cost sheet shared with the complainant mentioning the super area was only to freeze the tentative price of the unit, tentative payment plan etc. and the other tentative details. In due consideration of the part booking amount paid by the complainant and her commitments to comply with the terms and conditions of the booking/allotment and make timely payments of demands, the complainant was allotted anchor unit bearing no. R6 LG 16 allotment letter dated 01.04.2023. The cost of the unit for carpet area admeasuring 156.08 sq. ft. as stated in the allotment letter is Rs.77,29,819/- plus other charges. The complainant had opted for a specific payment plan as per her own free will and volition.
- XIV. That the respondent has paid all the dues towards EDC/IDC and the said fact is evident from a bare perusal of the quarterly progress report for last quarter i.e. from July, 2024 to September, 2024. It is submitted that the quarterly progress report has been duly been filled up in accordance with the prescribed format. That the respondent has not raised any amount beyond the scope of the buyer's agreement. That EDC/IDC are statutory charges payable to the government authorities and the respondent has never charged any excess amount of EDC/IDC from the complainant.
- XV. That GST is a statutory due and is deposited with the concerned Statutory Authority in accordance with the applicable laws. In terms of Section 15 of CGST Act,2017, the value of taxable supplies shall include any incidental expenses, or any taxes, duties, cesses, fees and charges levied under any law for the time being in force other GST Act, incurred by the supplier for the provision of services. That in the case in hand expenses of EDC and IDC incurred by the respondent for the provision of construction services shall

be included in the value of supply. All charges have been raised by the complainant as per the terms of the buyer's agreement and are as per the law of the land.

XVI. In view of aforementioned facts and submissions made, it is submitted that the captioned complaint is frivolous, vague and vexatious in nature. The complaint has been made to injure and damage the interest and reputation of the respondent and that of the Project. Therefore, the instant complaint is liable to be dismissed in limine.

10. All other averments made in the complaints were denied in toto.

11. 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 submission made by the parties.

#### **E. Jurisdiction of the Authority**

12. The Authority observes that it has territorial as well as subject matter jurisdiction to adjudicate the present complaint for the reasons given below.

##### **E.I Territorial jurisdiction**

13. 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**

14. Section 11(4)(a) of the Act, 2016 provides that the promoter shall be responsible to the allottee 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.*

15. So, in view of the provisions of the Act of 2016 quoted above, the Authority has complete jurisdiction to decide the complaint regarding non-compliance of obligations by the promoter leaving aside compensation which is to be decided by the adjudicating officer if pursued by the complainants at a later stage.

**F. Maintainability of the present complaint:**

16. The Authority observes that in the present complaint, the complainant had applied and was allotted a commercial unit bearing no. R6 LG 16 [Anchor Units] at Lower Ground in Block-6 having 384.16 sq. ft. super area, vide allotment letter dated 01.04.2023 in project "M3M PARAGON 57" at Sector-57, Gurugram, being developed by the respondent herein. Thereafter, on 01.09.2023, an agreement for sale was executed between the parties, as per the buyer's agreement, the total sale consideration of the subject unit in question is Rs.77,29,819/- i.e., inclusive of BSP + EDC/IDC + PLC & GST, against which the complainant has paid an amount of Rs.36,59,565/- to the respondent-promoter.
17. As per Clause 7.1 of the agreement for sale dated 01.09.2023, the promoter proposes to offer the possession of the unit to the complainant-allottee on or before 31.08.2026, subject to the force majeure events. The relevant clause is reproduced for reference:

**7 Possession of the unit**

**7.1 Schedule for possession of the said unit: -**

**(ii) The Developer proposes to offer possession of the unit on or before 31.08.2026 or such extended time as granted by RERA along with right to use car parking space (if any) as per agreed terms and conditions unless there is delay due to force majeure events, affecting the regular development of the project.**

**(Emphasis supplied)**

18. Therefore, the due date for delivering and offering the possession of the subject unit in question comes out to be 31.08.2026.
19. In light of the above facts and circumstance, the Authority is of the view that as the due date of possession i.e., 31.08.2026 has not been lapsed and the present complaint was filed on 20.08.2024 i.e., much prior then due date. Accordingly, the complaint filed by the complainant is pre-mature, as the obligation on the part of promoter under the provisions of the Act, 2016, had not crystalized neither at the time of filing of the present complaint i.e., on 20.08.2024 nor at the time of disposal of the present complaint. Therefore, the present complaint itself is not maintainable at this stage, being pre-mature and is hereby dismissed with liberty to the complainant to file a fresh complaint.
20. This decision shall mutatis mutandis apply to cases mentioned in para 3 of this order.
21. Complaint as well as applications, if any, stands disposed off accordingly.
22. Files be consigned to registry.

  
**(Phool Singh Saini)**  
Member

  
**(Arun Kumar)**  
Chairman

Haryana Real Estate Regulatory Authority, Gurugram

**Dated: 23.12.2025**