

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

Date of order: 29.09.2026

NAME OF THE BUILDER		M/s Ocean Seven Buildtech Pvt. Ltd.	
PROJECT NAME		Expressway Towers, Sector- 109, Gurugram, Haryana	
S. No.	Case No.	Case title	Appearance
1.	CR/6445/2025	Nitin Batra Vs. Ocean Seven Buildtech Private Limited	Shri Joginder Tokas (Counsel for complainant) Shri Dheeraj Kumar (Counsel for respondent)
2.	CR/6775/2025	Radha Rani Vs. Ocean Seven Buildtech Private Limited	Shri Joginder Tokas (Counsel for complainant) Shri Dheeraj Kumar (Counsel for respondent)
3.	CR/6704/2025	Kapoor Singh Vs. Ocean Seven Buildtech Private Limited	Shri Joginder Tokas (Counsel for complainant) Shri Dheeraj Kumar (Counsel for respondent)
4.	CR/6671/2025	Archana Nehru Vs. Ocean Seven Buildtech Private Limited	Shri Joginder Tokas (Counsel for complainant) Shri Dheeraj Kumar (Counsel for respondent)
5.	CR/6444/2025	Manoj Kumar Choudhary Vs. Ocean Seven Buildtech Private Limited	Shri Joginder Tokas (Counsel for complainant) Shri Dheeraj Kumar (Counsel for respondent)
6.	CR/6741/2025	Jai Prakash Vs. Ocean Seven Buildtech Private Limited	Shri Joginder Tokas (Counsel for complainant) Shri Dheeraj Kumar (Counsel for respondent)
7.	CR/6541/2025	Girish Bala Chaudhary Vs. Ocean Seven Buildtech Private Limited	Shri Joginder Tokas (Counsel for complainant) Shri Dheeraj Kumar (Counsel for respondent)
8.	CR/6448/2025	Shagun Ahlawat Vs. Ocean Seven Buildtech Private Limited	Shri Joginder Tokas (Counsel for complainant) Shri Dheeraj Kumar (Counsel for respondent)

9.	CR/24/2026	Surinder Kumar Vs. Ocean Seven Buildtech Private Limited	Shri Joginder Tokas (Counsel for complainant) Shri Dheeraj Kumar (Counsel for respondent)
10.	CR/101/2026	Jitendra Bhaskar Awale Vs. Ocean Seven Buildtech Private Limited	Shri Joginder Tokas (Counsel for complainant) Shri Dheeraj Kumar (Counsel for respondent)
11.	CR/4/2026	Shalok Vs. Ocean Seven Buildtech Private Limited	Shri Joginder Tokas (Counsel for complainant) Shri Dheeraj Kumar (Counsel for respondent)
12.	CR/19/2026	Nirmal Kumar Vs. Ocean Seven Buildtech Private Limited	Shri Joginder Tokas (Counsel for complainant) Shri Dheeraj Kumar (Counsel for respondent)

CORAM:

Shri Arun Kumar

Chairman
ORDER

1. This order shall dispose of 12 complaints titled above filed before the 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, **"Expressway Towers", Sector- 109, Gurugram, Haryana** being developed by the respondent/promoter i.e., **M/s Ocean Seven Buildtech 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 seeking award of possession and delayed possession charges and execute the conveyance deed 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:

Project Name and Location	"Expressway Towers" at Sector 109, Gurugram.
Project area	7.5 acres
Nature of the project	Affordable group housing colony
DTCP license no. and other details	06 of 2016 dated 16.06.2016 Valid up to- 15.06.2021
Building plan approval	26.09.2016 (taken from CR/5900/2023 decided on 30.05.2025)
Environment clearance	30.11.2017 (taken from CR/5900/2023 decided on 30.05.2025)
RERA Registered/ not registered	301 of 2017 dated 13.10.2017 Valid up to 12.10.2021
Possession clause as per buyer's agreement	"5.2 Possession Time <i>The Company shall sincerely endeavor to complete the construction and offer the possession of the said unit within five years from the date of the receiving of license ("Commitment Period"), but subject to force majeure clause of this Agreement and timely payment of installments by the Allottee(s). However, in case the Company completes the construction prior to the period of 5 years the Allottee shall not raise any objection in taking the possession after payment of remaining sale price and other charges stipulated in the Agreement to Sell. The Company on obtaining certificate for occupation and use by the Competent Authorities shall hand over the said unit to the Allottee for his/her/their occupation and use, subject to the Allottee having complied with all the terms and conditions of the said Policy and Agreement to Sell and payments made as per Payment Plan."</i>

Possession clause as per Affordable Housing Policy, 2013	1(IV) of the Affordable Housing Policy, 2013 All such projects shall be required to be necessarily completed within 4 years from the approval of building plans or grant of environmental clearance, whichever is later. This date shall be referred to as the "date of commencement of project" for the purpose of this policy. The licenses shall not be renewed beyond the said 4 years period from the date of commencement of project.
Due date of possession (as per Affordable Housing Policy, 2013)	30.05.2022 (30.11.2021 plus 6 months) (Note: Due date of possession is calculated from the date of environment clearance dated 30.11.2017 being later + 6 months as per HARERA notification no. 9/3-2020 dated 26.05.2020 for the projects having completion date on or after 25.03.2020)
Occupation certificate	Not obtained

S. No.	Complaint no., Case title, Date of filing of complaint and reply status	Unit no. and size	Allotment Letter and BBA	Total sale consideration and Total amount paid by the complainant in Rs.
1.	CR/6445/2025 Case titled as Nitin Batra VS Ocean Seven Buildtech Private Limited DOF: 06.01.2025 Reply: Not received	208, Tower-9 (Page 42 of complaint) 324 sq. ft. of carpet area along with 69 sq. ft. of balcony area (Page 42 of complaint)	01.04.2017 (Page 42 of complaint) BBA: NA	TSC: 13,93,701/- AP: Rs. 13,93,701/- (as alleged by the complainant)
2.	CR/6775/2025 Case titled as Radha Rani VS Ocean Seven Buildtech Private Limited DOF: 06.01.2026 Reply: Not received	601, Tower-9 (Page 40 of complaint) 324 sq. ft. of carpet area along with 69 sq. ft. of balcony area (Page 40 of complaint)	01.04.2017 (Page 40 of complaint) BBA 09.09.2017 (page 43 of complaint)	TSC: Rs. 13,30,500/- (page 48 of complaint) AP: Rs. 13,45,625/- (as alleged by the complainant)
3.	CR/6704/2025 Case titled as Kapoor Singh	1807, Tower-3	Allotment: - 21.05.2017	TSC: Rs. 26,29,500/-

	VS Ocean Seven Buildtech Private Limited DOF: 06.01.2026 Reply: Not received	(Page 51 of complaint) 645 sq. ft. of carpet area along with 99 sq. ft. of balcony area (Page 51 of complaint)	(Page 51 of complaint) BBA 08.06.2017 (page 53 of complaint)	<p>(page 59 of complaint)</p> <p>AP: Rs. 28,08,985/- (as alleged by the complainant)</p>
4.	CR/6671/2025 Case titled as Archana Nehru VS Ocean Seven Buildtech Private Limited DOF: 06.01.2026 Reply: Not received	503, Tower-6 (Page 41 of complaint) 645 sq. ft. of carpet area along with 99 sq. ft. of balcony area (Page 51 of complaint)	20.05.2017 (Page 41 of complaint) BBA 19.08.2017 (page 53 of complaint)	<p>TSC: Rs.26,29,500/-</p> <p>AP: Rs. 26,00,815/- (as alleged by the complainant)</p>
5.	CR/6444/2025 Case titled as Manoj Kumar Choudhary VS Ocean Seven Buildtech Private Limited DOF: 06.01.2025 Reply: Not received	408, Tower-8 (Page 40 of complaint) 324 sq. ft. of carpet area along with 69 sq. ft. of balcony area (Page 40 of complaint)	Allotment: - 01.04.2017 (Page 40 of complaint) BBA Not executed	<p>TSC: Rs. 13,87,048/-</p> <p>AP: Rs. 13,87,048/- (as alleged by the complainant)</p>
6.	CR/6741/2025 Case titled as Jai Prakash Prasad VS Ocean Seven Buildtech Private Limited DOF: 06.01.2025 Reply: Not received	2503, Tower-3 (Page 42 of complaint) 645 sq. ft. of carpet area along with 99 sq. ft. of balcony area (Page 42 of complaint)	20.05.2017 (Page 42 of complaint) BBA NA	<p>TSC: Rs. 27,15,600/-</p> <p>AP: Rs. 27,07,341/- (as alleged by the complainant)</p>

7.	CR/6541/2025 Case titled as Girish Bala Chaudhary VS Ocean Seven Buildtech Private Limited DOF: 06.01.2025 Reply: Not received	404, Tower-7 (Page 40 of complaint) 324 sq. ft. of carpet area along with 69 sq. ft. of balcony area (Page 40 of complaint)	Allotment: - 01.04.2017 (Page 40 of complaint) BBA Not executed	TSC: Rs. 13,87,048 / - AP: Rs. 13,87,050/- (as alleged by the complainant)
8.	CR/6448/2025 Case titled as Shagun Ahlawat VS Ocean Seven Buildtech Private Limited DOF: 06.01.2025 Reply: Not received	505, Tower-3 (Page 42 of complaint) 644 sq. ft. of carpet area along with 100 sq. ft. of balcony area (Page 42 of complaint)	Allotment: - 20.05.2017 (Page 42 of complaint) BBA 08.06.2017 (page 443 of complaint)	TSC: Rs. 26,26,000/- (page 48 of complaint) AP: Rs. 26,99,368/- (as alleged by the complainant)
9.	CR/24/2026 Case titled as Surinder Kumar VS Ocean Seven Buildtech Private Limited DOF: 06.01.2025 Reply: Not received	1303, Tower-6 (Page 41 of complaint) 645 sq. ft. of carpet area along with 99 sq. ft. of balcony area (Page 41 of complaint)	Allotment: - 20.05.2017 (Page 41 of complaint) BBA 10.06.2017 (page 43 of complaint)	TSC: Rs. 26,29,500/- (page 48 of complaint) AP: Rs. 26,29,500/- (as alleged by the complainant)
10	CR/101/2026 Case titled as Jitendra Bhaskar Awale VS Ocean Seven Buildtech Private Limited DOF: 06.01.2025 Reply: Not received	304, Tower-7 (Page 40 of complaint) 324 sq. ft. of carpet area along with 69 sq. ft. of balcony area (Page 40 of complaint)	Allotment: - 01.04.2017 (Page 40 of complaint) BBA Not executed	TSC: Rs. 13,87,049/- AP: Rs. 13,87,049/- (as alleged by the complainant)

11	CR/4/2026 Case titled as Shalok VS Ocean Seven Buildtech Private Limited DOF: 06.01.2025 Reply: Not received	501, Tower-3 (Page 41 of complaint) 644 sq. ft. of carpet area along with 100 sq. ft. of balcony area (Page 41 of complaint)	20.05.2017 (Page 41 of complaint) BBA 26.05.2018 (page 66 of complaint)	TSC: Rs. 26,26,000/- (page 71 of complaint) AP: Rs. 26,26,000/- (as alleged by the complainant)
----	---	---	---	---

Relief sought by the complainant(s) in abovementioned complaints: -

- To restrain the Respondent from terminating the Unit of the complainant till the final disposal of the present complaint;
- To appoint a local commissioner to carry out the tasks as mentioned in para 33 of the complaint;
- To conduct a forensic audit of the books of accounts of the Respondent as per task mentioned in para 34 of the complaint;
- To direct the Respondent to provide on affidavit as to when an offer of possession shall be given. If the Respondent fails to provide the same, penal proceeding in violation of section 4(2)(i)(c) be initiated against the Respondent;
- To direct the Respondent to provide a valid physical possession after receipt of occupancy certificate;
- To direct the Respondent to give delayed possession charges @ MCLR + 2% from 26.09.2020 till the date of actual physical possession of the prescribed rate of interest;
- To direct the Respondent to give anti profiteering credit/ input tax credit to the Complainant;
- To direct the Respondent to execute the conveyance deed after offering valid offer of possession to the Complainant;
- To direct the Respondent to refund the excess amount paid by the Complainant over and above the total sale price.
- To restrain the Respondent from demanding Labour Cess, VAT, Work Contract Tax and Power Backup Charges.
- To direct the Respondent to give bifurcation of the total sale price including the clarification of cost of parking under the Affordable House Policy, 2013.
- To restrain the Respondent from charging any maintenance charges in future as the Complainant is not bound to pay the same under the affordable House Policy, 2013.
- To restrain the Respondent from demanding car parking charges from the Complainant.
- To take action for violation of section 6, i.e. non extension of registration of the Act.

- o) Keeping in mind the current status of the project, it is prayed that this Authority may take steps/action under section 8 of Rera Act for completing the project and if required necessary steps be taken to seize control of the project and finish the same either directly or through another organization.

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
BBA	Builder Buyer's Agreement
TSC	Total sale consideration
AP	Amount paid by the allottee/s

4. The aforesaid complaints were filed against the promoter on account of violation of the apartment buyer's agreement and allotment letter against the allotment of units in the project of the respondent/builder and for not handing over the possession by the due date, seeking award of possession along with delayed possession charges.
5. It has been decided to treat the said complaints as an application for non-compliance of statutory obligations on the part of the promoter/ respondent in terms of Section 34(f) of the Act which mandates the authority to ensure compliance of the obligations cast upon the promoters, the allottee(s) and the real estate agents under the Act, the rules and the regulations made thereunder
6. 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/6445/2025 Case titled as Nitin Batra VS Ocean Seven Buildtech Private Limited** are being taken into consideration for determining the rights of the allottee(s) qua delayed possession charges along with interest and others.

A. Project and unit related details.

7. 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/6445/2025 Case titled as Nitin Batra VS Ocean Seven Buildtech Private Limited

S. No.	Particulars	Details
1.	Name of the project	Expressway Towers, Sector 109, Gurugram, Haryana.
2.	Project area	7.5 Acres
3.	Nature of the project	Affordable housing project
4.	DTCP license no.	06 of 2016 dated 16.06.2016
	License valid till	15.06.2021
	Licensed area	7.5 acres
	License holder	Sh. Shree Bhagwan C/o M/s Ocean Seven Buildtech Pvt. Ltd.
5.	HRERA registered/ not registered	Registered vide no. 301 of 2017 dated 13.10.2017
	HRERA registration valid up to	12.04.2022 (Including 6 months COVID extension)
6.	Building plan approval dated	26.09.2016 (taken from CR/5900/2023 decided on 30.05.2025)
7.	Environment clearance dated	30.11.2017 (taken from CR/5900/2023 decided on 30.05.2025)
8.	Allotment letter	01.04.2017 (Page 42 of complaint)
9.	Unit no.	208, Tower-9 (Page 42 of complaint)
10.	Unit admeasuring	324 sq. ft. of carpet area along with 69 sq. ft. of balcony area (Page 42 of complaint)
11.	Builder buyer agreement	Not on record
	Tripartite Agreement	15.06.2017 (page 59 of complaint)
12.	Possession clause	NA
13.	Possession clause (As per Affordable Housing Policy, 2013)	1(IV) of the Affordable Housing Policy, 2013 <i>All such projects shall be required to be necessarily completed within 4 years from the approval of building plans or grant of environmental clearance, whichever is later. This date shall be referred to as the</i>

		<i>"date of commencement of project" for the purpose of this policy. The licenses shall not be renewed beyond the said 4 years period from the date of commencement of project.</i>
14.	Due date of possession	30.05.2022 (calculated from the date of environment clearance including grace period in lieu of Covid)
15.	Total consideration	Rs. 13,93,701/-
16.	Amount paid by the complainant	Rs. 13,93,701/- (as alleged by the complainant)
17.	Occupation certificate	Not obtained
18.	Offer of possession	Not offered

B. Facts of the complaint.

8. The complainant has made the following submissions in the complaint: -

- I. That relying on the representations, warranties, and assurances of the respondent about the timely delivery of possession, the complainant booked an apartment in the real estate project of the respondent, which being constructed under the name and style of **"Expressway Tower"** at Sector 109, Gurugram, under the affordable Housing Policy, 2013 (**"Project"**). That the complainant after booking of the unit in the aforementioned project of the respondent has been harassed and agonized by the respondent who is guilty of not only providing deficient services has also been most unfair in his conduct with the applicant/ complainant and the same stands proved from the facts stated in the present complaint.
- II. That after the allotment of the unit to the complainant, the respondent offered the complainant a builder buyer agreement for execution the said builder buyer agreement was full of arbitrary and one sided clauses, terms and conditions without there being an option for changing the same. The complainant was not given a choice to alter or to change the one sided clauses terms and conditions in the builder buyer agreement and were made to sign the same. That the

respondent are guilty of not following and deviating from the terms and conditions of the affordable housing policy, under the builder buyer agreement and but have *malafidely* attempted to force its own illegal and unlawful terms and conditions on the complainant. For instance, the due date of possession has been *malafidely* extended over the above the timelines mentioned in the affordable housing policy, 2013. In case of delay in payment, 15% interest is charged from the complainant under clause 4.5 however, if there is default on part of the builder, he is not liable to pay interest on the same to the complainant. The respondent has also taken away the rights of complainant with respect to raising objections in case where there is an alteration in layout plan and design under clause 4.8 of the agreement. Labour Cess, VAT and WTC have been noted under Clause 4.9(iii) however, the same cannot be legally charged. Thus, from the above, it is clear that the respondent is guilty of acting arbitrarily and without authority of law.

- III. That having no other option, the complainant was forced to sign the one sided and arbitrary builder buyer agreement due to the illegal and unlawful conduct of the respondent, the complainant booked the unit in the project of the respondent as he always wanted to own a residential house for himself and his family members and due to pressure and coercion of the respondent.
- IV. That the respondent has acted unilaterally, illegally, unlawfully and arbitrarily and has extended the due date for delivery of the unit of the complainant which is contrary and violative of the provisions of Affordable Housing Policy, 2013 and the said unilateral and illegal extensions are neither sustainable nor acceptable to the complainant under any circumstances.
- V. Thus, from a bare reading of the above judgment it is clear that the due date for delivery of the unit has to be computed in terms of the provisions / clauses of the Affordable Housing Policy, 2013 and in the present case, the due date for

delivery of possession of the unit has to be computed from 26.09.2016 the date of which the building plans were approved by the DTCP.

- VI. That it is the case of the complainant that the respondent is guilty of defaulting and deficiency of service as till date, they have not offered possession of the residential unit booked by the complainant and the project is far from being completed. It is matter of record that no occupancy certificate has been applied till date and even the essential services like, sewerage, electricity and water supply are yet to be provided in the project. The respondent is not only guilty of violating but has also failed to act in terms of the affordable housing policy, 2013 and has failed the entire aim of creating affordable living due to its inordinate delay.
- VII. That the respondent has failed to comply with various provisions and his obligations under the builder buyer agreement but has also acted in violation and against the law on the subject matter. The respondent has also failed to comply with the rules and regulations of various Government Authorities and the provisions of Affordable Housing Policy, 2013, due to which the complainant has faced humiliation, financial hardships and harassment. Moreover, the respondent is also guilty of make it false and fabricated statements about the progress of the project as and when inquired by the complainant. That thereafter, the *malafide* conduct and unlawful activities of the respondent continued which has consequently led the complainant to go through mental agony and financial distress. it is further submitted that taking advantage of the dominant position and *malafide* intention the respondent has committed and resorted to unfair trade practices and are guilty of harassing the complainant. The respondent is also guilty of duping innocent purchasers like the complainant of their hard earned money and the same would clear from the fact that they make various promises at the time of selling their project to the consumers

however, they failed to keep their promises and deceived the innocent and bonafide consumers like the complainant.

- VIII. That accordingly, the respondent is bound to make the payment of interest on the amount deposited by the complainant till the actual handover of possession of complainant's unit is offered by him. The complainant has a statutory right under Section 18 of the Act, which cannot go unnoticed.
- IX. That for the delay caused in offering the possession of the unit to the complainant, the respondent is liable to pay the complainant delay possession charges in terms of Section 18(1) of the Act r/w rule 15 of Haryana RERA Rules and Section 11(4) of the Act, from the due date of delivery of possession i.e. 26.09.2020 till actual handover of physical possession after the receipt of Occupancy Certificate from DTCP.
- X. That it is the failure of the respondent / promoter to fulfill his obligations, and responsibilities with respect to handing over the possession within the stipulated time period. Accordingly, the non-compliance of the mandate contained in Section 11(4)(a) read with section 18(1) of the Act on the part of the respondent is established. As such the complainant is entitled to delay possession at the prescribed rate of interest from the due date till the physical handover of possession in terms of section 18(1) of the Act.
- XI. That the respondent has miserably failed to fulfill its obligations i.e. to deliver the possession of the apartment on time and in accordance with Affordable Housing policy, 2013, thereby, causing mental agony, harassment and huge financial losses to the complainant, hence the present complaint.
- XII. That it is a matter of fact that the GST was implemented on 01.07.2017. Thereafter, w.e.f. 01.04.2019, the rates of imposition of GST were revised. For an Affordable Housing Policy, 2013, the rate that can be charged from the allottee: 1% without input tax credit or

8% with input tax credit.

- XIII. That the promoter was given the option to either charge GST at the new rates or continue charging the same at the old rates. The promoter has been charging GST @ 8% from the complainant, which fact stands proved from the demand letter issued to the complainant due by 19.05.2020, however, till date no input tax credit /ITC has been given to the complainant. The demand letter and ledger annexed herewith show the payment made by the complainant. That despite having made the payment of the demands raised by the respondent, no input tax credit, or profiteering benefit has been granted to the complainant.
- XIV. That the respondent has been acting in utmost *malafide* manner and has deprived the complainant from enjoying the benefits reserved to him in law and by statute. The respondent has always attempted to cause financial losses to the complainant and take undue advantage by causing wrongful losses to the complainant and wrongful gains to himself which cannot be accepted, under any circumstances whatsoever.
- XV. That as per the Affordable Housing Policy, 2013 (read with amendment dated 04.01.2021 vide Memo No. PE-27(VOL-III)/2020/2-TCP/41), the parking space is to be provided at the rate of half equivalent car space (ECS) for every unit, and it is unclear as to what amount of parking charge has been levied. Looking at the illegal and unlawful acts of the respondent, the complainant seeks clear bifurcation of the total sale price, including the charges of parking. Thus, it is clear from the facts of the present case that excessive parking charges are being demanded by the respondent builder, the authority may kindly be pleased to direct the respondent to refund the same.
- XVI. That the builder is guilty of committing illegal and unlawful acts in violation of Affordable Housing Policy 2013, as the builder is selling car parking at an exorbitant rates and encroaching upon the common areas of the project. That

the builder should be restrained from carrying such illegal, *malafide* and unlawful activities in violation of the Affordable Housing Policy, 2013 as well as the provisions of Real estate (Regulation and development) Act, 2016.

- XVII. That the complainant had availed a loan facility from Bank of Baroda for a sum of **Rs.11,50,000/-** and executed a tri partite agreement dated **15.06.2017**. That the bank had to disburse the payments to the builder as per the agreed payment plan.
- XVIII. That however, in complete contravention of the same, the respondent demanded monies in complete violation of the agreed payment plan, i.e. before having reached the respective milestone, the respondent demanded the monies from the complainant which the bank has duly denied. At this instance, it needs to be categorically noted that as per the RBI rules and regulations, SBI can only disburse the payment to the Respondent in accordance with the construction and not otherwise.
- XIX. That it is pertinent to mention that despite receiving more than 100% of the total sales consideration, the respondent has failed to complete the construction of the project and deliver the unit to the complainant. That being aggrieved by such *malafide* conduct of the respondent, the complainant asked the respondent to pay the delayed penalty to the complainant @15 p.a. but till date the complainant has not received any response from the respondent. That being aggrieved by such malpractices adopted by the respondent, the complainant is left with no other option but to file the complaint before the Authority.

C. Relief sought by the complainant: -

9. The complainant has sought following relief(s):
- a) To restrain the Respondent from terminating the Unit of the complainant till the final disposal of the present complaint;
 - b) To appoint a local commissioner to carry out the tasks as mentioned in para 33 of the complaint;

- c) To conduct a forensic audit of the books of accounts of the Respondent as per task mentioned in para 34 of the complaint;
 - d) To direct the Respondent to provide on affidavit as to when an offer of possession shall be given. If the Respondent fails to provide the same, penal proceeding in violation of section 4(2)(i)(c) be initiated against the Respondent;
 - e) To direct the Respondent to provide a valid physical possession after receipt of occupancy certificate;
 - f) To direct the Respondent to give delayed possession charges @ MCLR + 2% from 26.09.2020 till the date of actual physical possession of the prescribed rate of interest;
 - g) To direct the Respondent to give anti profiteering credit/ input tax credit to the Complainant;
 - h) To direct the Respondent to execute the conveyance deed after offering valid offer of possession to the Complainant;
 - i) To direct the Respondent to refund the excess amount paid by the Complainant over and above the total sale price.
 - j) To restrain the Respondent from demanding Labour Cess, VAT, Work Contract Tax and Power Backup Charges.
 - k) To direct the Respondent to give bifurcation of the total sale price including the clarification of cost of parking under the Affordable House Policy, 2013.
 - l) To restrain the Respondent from charging any maintenance charges in future as the Complainant is not bound to pay the same under the affordable House Policy, 2013.
 - m) To restrain the Respondent from demanding car parking charges from the Complainant.
 - n) To take action for violation of section 6, i.e. non extension of registration of the Act.
 - o) Keeping in mind the current status of the project, it is prayed that this Authority may take steps/action under section 8 of Rera Act for completing the project and if required necessary steps be taken to seize control of the project and finish the same either directly or through another organization.
10. In all the above mentioned complaints, the respondent-promoter has failed to file a reply despite several opportunities granted by the authority. It shows that the respondent is intentionally delaying the procedure of the Authority by avoiding to file the written reply. In view of the above, Hence, in view of the same, the Authority has no option but to proceed the ex-parte against the respondent.

D. Jurisdiction of the Authority.

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

D.I Territorial jurisdiction

12. 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.

D.II Subject matter jurisdiction

13. 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.

14. 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 leaving aside compensation which is to be decided by the adjudicating officer if pursued by the complainant at a later stage.

E. Findings on the relief sought by the complainant.

E.I To direct the Respondent to provide a valid physical possession after receipt of occupancy certificate.

E.II To direct the respondent to give delayed possession charges @ MCLR + 2% from 26.09.2020 till the date of actual physical possession of the prescribed rate of interest.

E.III To direct the respondent to execute the conveyance deed after offering valid offer of possession to the complainant.

E.IV To direct the Respondent to provide on affidavit as to when an offer of possession shall be given. If the Respondent fails to provide the same, penal proceeding in violation of section 4(2)(i)(c) be initiated against the Respondent

15. On the above-mentioned reliefs sought by the complainant are being taken together as the findings in one relief will definitely affect the result of the other reliefs.

16. 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."

17. Clause 5.2 of the buyer's agreement provides for time period for handing over of possession and is reproduced below: -

"5.2 Possession Time

The Company shall sincerely endeavor to complete the construction and offer the possession of the said unit within five years from the date of the receiving of license ("Commitment Period"), but subject to force majeure clause of this Agreement and timely payment of instalment's by the Allottee(s). However in case the Company completes the construction prior to the period of 5 years the Allottee shall not raise any objection in taking the possession after payment of remaining sale price and other charges stipulated in the Agreement to Sell. The Company on obtaining certificate for occupation and use by the Competent Authorities shall hand over the said unit to the Allottee for his/her/their occupation and use, subject to the Allottee having complied with all the terms and conditions of the

said Policy and Agreement to sell and payments made as per Payment Plan."

18. At the outset, it is relevant to comment on the preset possession clause of the agreement wherein the possession has been subjected to all kinds of terms and conditions of this agreement and application, and the complainant not being in default under any provisions of these agreements and compliance with all provisions, formalities and documentation as prescribed by the promoter. The drafting of this clause and incorporation of such conditions are not only vague and uncertain but so heavily loaded in favour of the promoter and against the allottees that even a single default by the allottees in fulfilling formalities and documentations etc. as prescribed by the promoter may make the possession clause irrelevant for the purpose of allottees and the commitment date for handing over possession loses its meaning. The incorporation of such clause in the buyer's agreement by the promoter is not only in grave violation of clause 1(iv) of the Affordable Housing Policy, 2013, but also deprive the allottees of their right accruing after delay in possession. This is just to comment as to how the builder has misused his dominant position and drafted such mischievous clause in the agreement and the allottees are left with no option but to sign on the dotted lines.
19. Clause 1(iv) of the Affordable Housing Policy, 2013 provides for completion of all such projects licensed under it and the same is reproduced as under for ready reference:

1 (iv)

"All such projects shall be required to be necessarily completed within 4 years from the date of approval of building plans or grant of environmental clearance, whichever is later. This date shall be referred to as the "date of commencement of project" for the purpose of the policy."

20. **Due date of handing over of possession:** As per clause 1(iv) of the Affordable Housing Policy, 2013 it is prescribed that *"All such projects shall be required to be necessarily completed within 4 years from the date of approval of building plans or*

grant of environmental clearance, whichever is later. This date shall be referred to as the "date of commencement of project" for the purpose of this policy. The respondent has obtained environment clearance and building plan approval in respect of the said project on 30.11.2017 and 26.09.2016 respectively. Therefore, the due date of possession is being calculated from the date of environmental clearance, being later. Further, an extension of 6 months is granted to the respondent in view of notification no. 9/3-2020 dated 26.05.2020, on account of outbreak of Covid-19 pandemic. Therefore, the due date of possession comes out to be 30.05.2022.

21. 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.

22. 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.

23. 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., 29.09.2026 is **8.80%**. Accordingly, the prescribed rate of interest will be marginal cost of lending rate +2% i.e., **10.80%**.

24. The definition of term 'interest' as defined under section 2(z) 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;"*

25. Therefore, interest on the delay payments from the complainant shall be charged at the prescribed rate i.e., 10.80% by the respondent/promoter which is the same as is being granted to the complainant in case of delayed possession charges.

26. On consideration of the documents available on record and submissions made by both the parties, the authority is satisfied that the respondent is in contravention of the Section 11(4)(a) of the Act by not handing over possession by the due date as per the agreement. By virtue of clause 1(iv) of the Affordable Housing Policy, 2013, the respondent/promoter shall be necessarily required to complete the construction of the project within 4 years from the date of approval of building plans or grant of environmental clearance, whichever is later. Therefore, in view of the findings given above, the due date of handing over of possession was 30.05.2022. However, the respondent has failed to handover possession of the subject unit to the complainant till the date of this order. Accordingly, it is the failure of the respondent/promoter to fulfil its obligations and responsibilities as per the agreement to hand over the possession within the stipulated period. Moreover, the Authority observes that there is no document on record from which

it can be ascertained as to whether the respondent has applied for occupation certificate or what is the status of construction of the project. Hence, this project is to be treated as on-going project and the provisions of the Act shall be applicable equally to the builder as well as allottees.

27. Accordingly, the non-compliance of the mandate contained in Section 11(4)(a) read with proviso to Section 18(1) of the Act on the 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., 30.05.2022 till valid offer of possession plus 2 months after obtaining occupation certificate from the competent authority 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. Respondent is further directed to handover the physical possession of the unit within 30 days after obtaining of occupation certificate.

28. 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 favor 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. However, there is nothing on the record to show that the respondent has applied for occupation certificate or what is the status of the development of the above-mentioned project. In view of the above, the respondent is directed to handover possession of the flat/unit and execute conveyance deed in favor of the complainant in terms of Section 17(1) of the Act, 2016 on payment of stamp duty and registration charges as applicable, within three months after obtaining occupation certificate from the competent authority.

E.V To direct the respondent to give anti-profiteering credit/input tax credit to the complainant.

29. The complainant has sought the relief with regard to direct the respondent to give anti-profiteering credit/input tax credit to the complainants and charge the GST

as per rules and regulations, the attention of the authority was drawn to the fact that the legislature while framing the GST law specifically provided for anti-profiteering measures as a check and to maintain the balance in the inflation of cost on the product/services due to change in migration to a new tax regime i.e. GST, by incorporating section 171 in Central Goods and Services Tax Act, 2017/Haryana Goods and Services Tax Act, 2017, the same is reproduced herein below.

"Section 171. (1) Any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices."

30. As per the above provision, the benefit of tax reduction or 'Input Tax Credit' is required to be passed onto the customers in view of section 171 of HGST/CGST Act, 2017. In the event, the respondent/promoter has not passed the benefit of ITC to the buyers of the unit in contravention to the provisions of Section 171(1) of the HGST Act, 2017. The allottee is at liberty to approach the State Screening Committee Haryana for initiating proceedings under section 171 of the HGST Act against the respondent-promoter.

E.VI To restrain the respondent from demanding labour cess, vat, work contract tax and power backup charges.

31. The complainant has sought the relief to restrain the respondent from demanding Labour Cess, VAT, WCT and power backup charges. Although, as per record, no demand under the above said heads have been made by the respondent till date, however in clause 4.9 (iii) and (iv) of the buyer's agreement, it has been mentioned that the allottee is liable to pay separately the above-said charges as per the demands raised by the respondent company. Therefore, in the interest of justice and to avoid further litigation, the Authority is deliberating its findings on the above said charges.

- **Labour Cess:-** The Labour cess is levied @ 1% on the cost of construction incurred by an employer as per the provisions of sections 3(1) and 3(3) of the Building and Other Construction Workers' Welfare Cess Act, 1996 read

with Notification No. S.O 2899 dated 26.9.1996. It is levied and collected on the cost of construction incurred by employers including contractors under specific conditions. Moreover, this issue has already been dealt with by the authority in complaint bearing no. 962 of 2019 titled **Mr. Sumit Kumar Gupta and Anr. Vs Sepset Properties Private Limited** wherein it was held that since labour cess is to be paid by the respondent, as such no labour cess should be separately charged by the respondent. The authority is of the view that the allottee is neither an employer nor a contractor and labour cess is not a tax but a fee. Thus, the demand of labour cess raised upon the complainants is completely arbitrary and the complainants cannot be made liable to pay any labour cess to the respondent and it is the respondent builder who is solely responsible for the disbursement of said amount.

- **VAT:-** The promoter is entitled to 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.
- **WTC (work contract tax):-** The complainant is seeking above mentioned relief with respect to restraining the respondent from demanding Work Contract Tax. At this stage, it is important to stress upon the definition of

term 'work contract' under Section 2(119) of the CGST Act, 2017 and the same is reproduced below for ready reference:

"(119) — works contract means a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract;"

After considering the above, the Authority is of the view that the complainant/allottee is neither an employer nor a contractor and the same is not applicable in the present case. Thus, the complainant /allottee cannot be made liable to pay the same to the respondent.

- **Power Backup Charges:-** The issue of power back-up 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-allottees as per consumption as prescribed in category-II of the office order dated 31.01.2024.

E.VII To direct the respondent to give bifurcation of the total sale price including the clarification of cost of parking under the Affordable Housing Policy, 2013

E.VIII To restrain the respondent from demanding car parking charges from the complainant

32. Since, the said project is the affordable housing project and as per the latest amendment dated 04.01.2021 in the said Policy 2013, which it is reproduce as under:

4. The clause no. 4(iii) of the Affordable Housing Policy dated 19th August, 2013 related to parking norms shall be substituted with the following:-

"4(iii) Parking Norms:

- a. Mandatory non-chargeable 0.5 ECS parking space

- i. *Mandatory parking space at the rate of half Equivalent Car Space (ECS) for each dwelling unit shall be provided.*
- ii. *Only one two-wheeler parking site shall be earmarked for each flat, which shall be allotted only to the flat-owners. The parking bay of two-wheelers shall be 0.8m x 2.5m unless otherwise specified in the zoning plan.*
- iii. *The balance available parking space, if any, beyond the allocated two-wheeler parking sites, can be earmarked as free-visitor-car-parking space.*
- b. *Optional and chargeable parking space at the rate of 0.5 ECS per dwelling unit.*
 - i. *The colonizer may provide an additional and optional parking space, maximum to the extent of half Equivalent Car Space (ECS) per dwelling unit*
 - ii. *In case such optional parking space is provided by the coloniser; maximum of one car parking space per dwelling unit can be allotted by the coloniser, at a rate not exceeding 5% of the cost of flat to such allottee.*
- c. *Miscellaneous*
 - i. *In cases where licenses under AHP 2013 already stand granted and building plans stand approved without availing the optional 0.5 ECS per dwelling unit parking space, the coloniser shall be required to submit the consent of at least two thirds of the allottees as per the provisions of Section 14 of Real Estate (Regulation and Development) Act, 2016, for the purpose of amendment in building plans for availing such additional and optional 0.5 ECS per dwelling unit parking space. Further, this benefit shall not be available for the projects wherein occupation certificate of all the residential towers has already been obtained.*
 - ii. *Additional parking norms and parameters, if any, can be specified in the zoning plan."*

33. In view of the above provisions, the respondent/promoter is bound to comply the terms and condition of the Affordable Group Housing Policy, 2013 accordingly, no direction w.r.t. the same can be deliberated by the Authority at this stage

E.IX To restrain the respondent from charging any maintenance charges in future as the complainants is not bound to pay the same under the Affordable Housing Policy, 2013

34. As per the clarification regarding maintenance charges to be levied on affordable group housing projects being given by DTCP, Haryana vide clarification no. PF-27A/2024/3676 dated 31.01.2024, it is very clearly mentioned that the utility charges (which includes electricity bill, water bill, property tax waste collection charges or any repair inside the individual flat etc.) can be charged from the allottees as per consumptions.

35. Accordingly, the respondent is directed to charge the maintenance/use/utility charges from the complainants-allottees as per consumptions basis as has been clarified by the Directorate of Town and Country Planning, Haryana vide clarification dated 31.01.2024.

E.X To take action for violation of Section 6, i.e., non-extension of registration of the Act; Grant any other relief as this Authority deems fit in the peculiar facts and circumstances of the present complaint.

36. The Authority observes that due to several continuing violations of the provisions of the Act, 2016 by the respondent, the Authority has already taken Suo motu cognizance of the project vide complaint bearing no. RERA-GRG-1087-2023 and freezed the bank account of the respondent related to the project vide order dated 24.02.2023. Therefore, the Authority is proceeding to decide only the main relief sought by the complainant in the present complaint i.e., delay possession charges, possession and execution of conveyance deed on the basis of documents available on record as well as submission made by the parties.

37. The Authority observes that due to several continuing violations of the provisions of the Act, 2016 by the respondent, the Authority has already taken Suo motu cognizance of the project vide complaint bearing no. RERA-GRG-1087-2023 and freezed the bank account of the respondent related to the project vide order dated 24.02.2023. Therefore, the authority is proceeding to decide only the main relief sought by the complainant in the present complaint i.e., delay possession charges, possession and execution of conveyance deed on the basis of documents available on record as well as submission made by the parties.

E.XI To direct the Respondent to refund the excess amount paid by the Complainant over and above the total sale price /-.

38. The Authority observes that the sale consideration is exclusive of GST, Service Tax, VAT, and other levies, duty if applicable and the respondent is well within right to claim such amount as agreed between the parties and the same shall be payable by the allottee over and above the sale consideration. However, the respondent is

directed to furnish the details of payment of such taxes paid to the concerned Authority. If the respondent /promoter failed to provide the details of taxes as well as applicable charges as per the law of land then the respondent shall refund the excess amount. Accordingly, in the all the matter mentioned in para 3 of the order the respondent is liable to refund the excess amount if any charged by the complainant.

E.XII To appoint a local commissioner to carry out the tasks as mentioned in para 33 of the complaint.

39. As on date, the Occupation Certificate (OC) in respect of the project has not yet been obtained. Accordingly, the project has not reached the stage of completion required for issuance of the said certificate, and the appointment of a Local Commissioner to inspect the project at this stage would serve no useful purpose. The allegations regarding substandard construction, illegal sale of car parking spaces, and alleged deviation from the sanctioned site plan are denied for want of proof and are matters to be established by the Complainant through cogent and admissible evidence. The mere non-obtaining of the Occupation Certificate, by itself, does not warrant the appointment of a Local Commissioner. In view of the above, it is most respectfully prayed that the request for appointment of a Local Commissioner be rejected.

E.XIII To conduct a forensic audit of the books of accounts of the Respondent as per task mentioned in para 34 of the complaint.

40. The complainant has failed to place on record any cogent material or prima facie evidence to substantiate the allegations of financial irregularities, diversion of funds, or non-compliance with the applicable statutory requirements. The demand for a forensic audit is merely based on vague apprehensions and is an attempt to seek a roving and fishing inquiry into the financial affairs of the respondent. It is further submitted that the project is still under development and the Occupation Certificate (OC) has not yet been obtained; therefore, the construction and development activities, along with the corresponding financial transactions, are

ongoing. In the absence of any specific and substantiated grounds warranting such an investigation, the appointment of a forensic auditor is wholly unwarranted. Accordingly, the complainant's prayer for conducting a forensic audit, including verification of amounts collected and receivable from allottees, expenditure incurred and yet to be incurred, maintenance of bank accounts, disbursement of funds, and compliance with the requirement of depositing 70% of the amounts realised from allottees in a separate account, is liable to be rejected.

E.XIV To restrain the respondent from terminating the unit of the complainant till the final disposal of the present complaint

41. The complainant has neither alleged nor placed on record any evidence to show that the respondent has threatened to terminate the allotted unit. In the absence of any such threat or imminent apprehension, the relief sought is speculative and liable to be rejected.

E.XV Keeping in mind the current status of the project, it is prayed that this Authority may take steps/action under section 8 of Rera Act for completing the project and if required necessary steps be taken to seize control of the project and finish the same either directly or through another organization

42.

F. Directions of the Authority.

43. Hence, the Authority hereby passes this order and issue the following directions under section 37 of the Act to ensure compliance of obligations casted upon the promoter as per the functions entrusted to the authority under section 34(f) of the Act:

- i. The respondent/promoter is directed to pay interest to the complainant(s) against the paid-up amount at the prescribed rate of 10.80% p.a. for every month of delay from the due date of possession i.e., 30.05.2022 till valid offer of possession plus 2 months after obtaining occupation certificate from the competent authority 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.

- ii. The arrears of such interest accrued from 30.05.2022 till the date of order by the Authority shall be paid by the respondent/promoter to the allottee(s) within a period of 90 days from date of this order and interest for every month of delay shall be paid by the promoter to the allottee(s) before 10th of the subsequent month as per Rule 16(2) of the Rules.
- iii. The respondent/promoter is directed to supply revised statement of account after adjusting delay possession charges within a period of 30 days to the complainant. The complainant(s) are directed to pay outstanding dues, if any, after adjustment of interest for the delayed period.
- iv. The respondent/promoter shall handover possession of the flat/unit and execute conveyance deed in favour of the complainant(s) in terms of Section 17(1) of the Act of 2016 on payment of stamp duty and registration charges as applicable, within three months after obtaining occupation certificate from the competent authority.
- v. The rate of interest chargeable from the allottee(s) by the promoter, in case of default shall be charged at the prescribed rate i.e., 10.80% by the respondent/promoter which is the same rate of interest which the promoter shall be liable to pay the allottee(s), in case of default i.e., the delayed possession charges as per Section 2(za) of the Act.
- vi. The respondent/promoter shall not charge labour cess as well as work contract tax from the complainant-allottee.
- vii. The respondent/promoter can charge VAT from the complainant where the same was leviable, at the applicable rate, if they have not opted for composition scheme. Further, the promoter shall charge actual VAT from

the complainant paid by it 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. 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 head.

- viii. The respondent/promoter shall not charge anything from the complainant which is not the part of the buyer's agreement or provided under the Affordable Housing Policy, 2013.
44. This decision shall mutatis mutandis apply to cases mentioned in para 3 of this order wherein date of allotment letter, date of execution of buyer's agreement and details of paid-up amount is mentioned in each of the complaints.
45. Complaint as well as applications, if any, stand disposed of accordingly.
46. Files be consigned to registry.



(Arun Kumar)
Chairman

Haryana Real Estate Regulatory Authority, Gurugram

Dated: 29.09.2026