BEFORE THE HARYANA REAL ESTATE REGULATORY AUTHORITY, GURUGRAM

Date of filing	:	**10.10.2025**
Date of decision	:	**13.10.2026**

1. Anulika Mishra
2. Pratima Mishra
R/o: Tower – F, Flat no. 503, HCBS Sports Ville, Sohna Road, Gurugram – 122102 **Complainants**

Versus

HCBS Promoters & Developers Private Limited
Regd. Office: Plot No. 137, Sector-27,Gurugram, Haryana – 122002 **Respondent**

CORAM:
Shri Arun Kumar **Chairman**

APPEARANCE:
Shri Bhajan Lal Jangra (Advocate) **Complainant**
Shri Harshit Batra (Advocate) **Respondent**

ORDER

1. The present complaint has been filed by the complainants/allottees under section 31 of the Real Estate (Regulation and Development) Act, 2016 (in short, the Act) read with rule 28 of the Haryana Real Estate (Regulation and Development) Rules, 2017 (in short, the Rules) for violation of section 11(4)(a) of the Act wherein it is inter alia prescribed that the promoter shall be responsible for all obligations, responsibilities and functions to the allottees as per the agreement for sale executed *inter se* them.

A. Project and unit related details

2. The particulars of the project, the details of sale consideration, the amount paid by the complainant(s), date of proposed handing over the

possession, delay period, if any, have been detailed in the following tabular form:

Sr. No.	Particulars	Details
1.	Name & Location of the project	Sports Ville", Sector 2 & 35, Sohna, Gurugram
2.	Nature of the project	Affordable Group Housing
3.	Area of project	6085 acres
4.	DTCP license no.	15 of 2014 09-06-20191 Renewal 15 of 2014 (09.01.2020)
5.	Registered/not registered	Registered Vide registration no. 228 of 2017 Dated-19.09.2017
6.	Building plan approvals	01.10.2014 (Page 29 of reply)
7.	Environmental clearance	20.02.2015 (Page 18 of reply)
8.	Unit no.	F-503 , 5th floor (As on page no. 38 of complaint)
9.	Area of the shop	519.39 sq. ft. Carpet Area 94.20 sq. ft. (Balcony Area) (As on page no. 38 of complaint)
10.	Builder Buyer Agreement	02.07.2019 (As on page no. 35 of complaint)
11.	Possession clause	***As per Affordable housing policy*** *4 years from the date of E.C or building approvals whichever is later.*

12.	Due date of possession	20.02.2019 (Calculated 4 years from the date of E.C as per possession clause of Affordable Housing Policy)
13.	Sale consideration	Rs. 19,16,904/- [Page 40 of complaint]
14.	Total amount paid by the complainant	Rs. 20,21,259/- [As admitted by both the parties]
15.	Occupation certificate	04.06.2020 (Page 59 of reply)
16.	Offer of possession	15.06.2020 (Page 62 of reply)

B. Facts of the complaint

3. The complainants have made the following submissions in the complaint:

i. The respondent is a registered company under the provisions of the Companies Act, 1956 which has undertaken the development of an Affordable Housing project namely "HCBS Sports Ville" under the Affordable Housing Policy, 2013 situated at Sector – 2 & 35, Sohna, Gurgaon, Haryana.

ii. The complainant on 14.11.2017 applied vide application no. 5279 for allotment of residential apartment. As per the draws held, the complainant was allotted residential apartment bearing no. F503 on 5th Floor, having a carpet area of 519.39 sq. ft. approx. and balcony area of 94.20 sq. ft. approx. with 1 two-wheeler parking, admeasuring 0.8m x 2.5m approx. for a total sale consideration of INR 19,16,904.

iii. Subsequently the complainant had booked the said apartment and paid a booking amount of INR 96,000/- on 14.11.2017 which was duly received and acknowledged by the respondent. Subsequent to the booking of the said apartment, an apartment buyer's agreement dated 02.07.2019 was executed between the complainant and the respondent.

iv. As per the BBA the respondent was under contractual obligation to handover the physical possession of the said apartment within a period of 4 years from the date of execution of the BBA, hence the due date of handing over of physical possession was on or before 02.07.2023 as per clause 8.1 of the BBA.

v. The complainant had already paid a total sum of INR 20,21,259/- including GST to the respondent. Moreover, the complainant numerously has asked to provide certificate for complete GST payment but the respondent have neglected to provide the same.

vi. The complainant had availed a Home Loan of INR 20,00,000/- against mortgage of the said flat @ rate of 9.05% p.a. from ICICI Bank with an EMI of INR 18,059/- per month for a term of 240 months out of which INR 18,07,504/- was disbursed in favour of the respondent on 21.08.2019. In this regard ICICI Bank had issued a sanctioned letter dated 15.04.2019 and an Email regarding total disbursed amount by the bank.

vii. As per the guidelines issued by the GST Council on its 33rd and 34th meeting, wherein the Builder was directed to pay GST @ 1% in case of Affordable Housing Policy and other be 5% with no Input Tax Credit (hereinafter referred as ITC) if the actual booking or construction have been started before 01.04.2019.

viii. The respondent was supposed to comply with the above said guidelines and no demand of GST over and above 1% was to be levied on the complainant, however the respondent is forcing the complainant to pay 8% GST. Thereby violated the notification issued by the GST Council.

ix. The respondent as per their ledger account dated 20.08.2019 had provided CGST refund and adjusted a sum of INR 9,582/- + 57,510/- (67,092/-) on 31.10.2018 and also had provided GST input tax benefit of INR 20,775/- by transferring it to the complainant's bank account on 31.12.2018 which is not true as the complainant has neither received any gst benefit nor the respondent has adjusted any CGST refund.

x. Upon enquiry by the Complainant regarding the proof of GST paid, the Respondent never shared any proof in support thereof as in how much payment in the form of GST has been paid to the GST department.

xi. The complainant has been following up with the respondent regarding the execution and registration of conveyance deed but the respondent has raised and sent illegal demands of INR 28,222/- in the name of 'Fit outs' as mentioned in letter dated 23.12.2019. After receipt of the illegal demands of INR 28,222/- the complainant wrote numerous mails contending that the complainant has paid more than the total sale consideration and nothing is due and payable from the complainant.

xii. After the above correspondences the respondent sent offer of possession dated 15.06.2020 with demand of INR 42,461/- which was paid by the complainant under protest and took physical possession on 05.07.2020.

xiii. The complainant had paid a sum of INR 20,21,259/- as and when demanded by the Respondent. As per the understanding of the complainant was under the obligations to make payment of INR 25,755/- under GST but the respondent has charged a sum of INR 1,53,352/- thus took excess payment of INR 1,27,597/- which is liable to be refunded to the complainant along with interest from date of payment.

xiv. In this regard the complainant had sent numerous mails and a legal notice dated 18.03.2025 through its Advocates contending the GST issue and to execute conveyance deed in favour of the complainant. In response to the legal notice the respondent through their advocates sent a reply dated 27.06.2025 denying and has admitted that any excess GST charged will be adjusted against the demand raised. Subsequent to the reply the complainant also sent a counter reply dated 08.07.2025 but the respondent is adamant and has neglected to execute conveyance deed and refund the excess GST amount which has been illegally charged by the respondent.

xv. The complainant is left with no other efficacious remedy available except to file the present complaint before the Hon`ble Authority for seeking execution of conveyance deed and refund of excess GST charged by the respondent in grave violation of RERA and GST laws, therefore the complainant is liable to be compensated by the respondent under the provisions of RERA Act, 2016.

C. Relief sought by the complainants: -

4. The complainant has sought following relief(s):

   a. Direct the respondent to execute the conveyance deed for residential apartment no. F503 on 5th Floor.

b. Direct the respondent to refund sum of INR 1,27,597/- for illegal excess amount charged for GST.

c. Direct the respondents to provide GST Certificate issued by the GST department in favour of the residential apartment no. F503 on 5th Floor.

d. Direct the respondent to withdraw illegal demands raised.

5. On the date of hearing, the authority explained to the respondent/ promoter about the contraventions as alleged to have been committed in relation to section 11(4) (a) of the act to plead guilty or not to plead guilty.

D. Reply by the respondent:

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

i. At the very outset, the instant complaint is untenable both in fact and in law and is liable to be rejected on this ground alone. The present complaint is based on an erroneous interpretation of the provisions of the RERA Act, rules, and regulations of the Affordable Housing Policy, 2013, as well as an incorrect understanding of the terms and conditions of the Agreement, as shall be evident from the submissions made in the following parts of the present reply. The respondent craves leave of this Hon'ble Authority to refer and rely upon the terms and conditions set out in the agreement and the provisions of the Act and Affordable Housing Policy, in detail at the time of hearing of the present complaint, so as to bring out mutual obligations and responsibilities of the respondent as well as the complainants.

ii. The complainants being interested in the real estate development of the respondent, known under the name and style of "Sports Ville" at Sector 2 and 35, Tehsil-Sohna, District-Gurugram approached the

respondent to purchase the unit and applied for the allotment under the scheme of Affordable Housing Policy, 2013 (as amended time to time). That upon the draw of lots and acceptance of his application for allotment of the Unit, a flat bearing no. F-503 on the 5th Floor, Tower F, tentatively admeasuring a carpet area of 519.39 sq. ft. and balcony area of 94.20 sq. ft. was allotted to the complainants.

iii. Thereafter, respondent requested the complainants to execute the "apartment buyer's agreement" and send copies of the same to the complainants. That the apartment buyer's agreement was executed between the parties on 02.07.2019.

iv. Being a contractual relationship, reciprocal promises are bound to be maintained. The rights and obligations of the allottee as well as the builder are completely and entirely determined by the covenants incorporated in the agreement, which continue to be binding upon the parties thereto with full force and effect.

v. As per clause 8.1 of the agreement, the respondent proposed to hand over the possession of the unit within a period of 4 years from the date of receipt of environment clearance or the date of execution of the agreement, whichever is later.

vi. The proposed due date was subject to the happening of the *force majeure,* timely payment by complainants, and other circumstances beyond the control of the company, the benefit of which is bound to be given to the respondent in accordance with clauses 8.1 and 9 of the agreement.

vii. At this stage, it is categorical to note that respondent faced with certain *force majeure* events including but not limited to the non-availability of raw material due to various orders of Hon'ble Punjab & Haryana High Court and National Green Tribunal thereby

regulating the mining activities, brick kilns, regulation of the construction and development activities by the judicial authorities in NCR on account of the environmental conditions, restrictions on usage of water, etc. Similar orders staying the mining operations were also passed by the Hon'ble High Court and the National Green Tribunal in Punjab and Uttar Pradesh as well. The stopping of mining activity not only made procurement of materials difficult but also raised the prices of sand/gravel exponentially. It was almost 2 years that the scarcity as detailed aforesaid continued, despite which all efforts were made, and materials were procured at 3-4 times the rate, and the construction continued without shifting any extra burden to the customer. The time taken by the respondent to develop the project is the usual time taken to develop a project of such a large scale, and despite all the *force majeure* circumstances, the respondent completed the construction of the Project diligently and timely manner, without imposing any cost implications of the aforementioned circumstances on the Complainants and demanding the prices only as and when the construction was being done. The development and implementation of the said project have been hindered on account of several orders/directions passed by various authorities/forums/courts, before passing of the subjective due date of offer of possession. All the circumstances stated hereinabove come within the meaning of *force majeure*, as stated above. Thus, the respondent has been prevented by circumstances beyond its power and control from undertaking the implementation of the Project during the period indicated above. Therefore, the same is not to be taken into reckoning while computing the due date as has been provided in the agreement.

viii. The respondent had completed the construction of the project, had applied for occupation certificate on 29.05.2019 and had thereby obtained the occupation certificate for the same on 04.06.2020 and hence lawfully offered the possession of the above-noted unit to the complainants on 15.06.2020.

ix. The respondent vide letter dated 15.06.2020 earnestly requested to complainants to take possession of the unit after remittance of the sales consideration of the unit. That, admittedly, the complainants took possession of the unit on 05.07.2020; however, they have failed to make payment of the dues. The total sales consideration of the unit is Rs. 21,51,486/-; however, the complainants have only made payment of Rs. 20,21,259/-.

x. By not making the due payments, not only has the complainants violated the allotment letter but also the Real Estate (Regulation and Development) Act, 2016, and the Affordable Housing Policy, 2013, under which the complainants were obligated to make payment, and despite repeated reminders and various opportunities, miserably failed to do so. Accordingly, the complainants stood in fundamental breach of the agreement and the Act.

xi. The entire grievance of the complainants is with regard to GST, which is beyond the jurisdiction of this Ld. Authority has been dressed in. The RERA Act 2016 is a special statute enacted with a limited and defined scope, empowering the Ld. Authority to grant relief only in respect of matters relating to delayed possession of the project, refund of amounts paid on account of such delay, and compensation for loss or injury suffered by an allottee. From the bare perusal of the RERA Act, it is clear that the said Act provides for three kinds of remedies in case of any dispute between a Developer and Allottee

with respect to the development of the project as per the Agreement. That such remedies are provided under Section 18 of the RERA Act, 2016, for violation of any provision of the RERA Act, 2016. That the said remedies are of "Refund" in case the allottee wants to withdraw from the project, and the other being "interest for delay of every month" in case the allottee wants to continue in the project, and the last one is for compensation for the loss incurred by the Allottee. It is relevant to mention here that nowhere in the said provision does the Ld. Authority has been vested with jurisdiction to adjudicate upon "GST" and other taxes.

7. Copies of all the relevant documents have been filed and placed on the record. Their authenticity is not in dispute. Hence, the complaint can be decided on the basis of these undisputed documents and submissions made by the parties.

E. Jurisdiction of the Authority

8. 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

9. 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

10. 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.*

11. 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 complainants at a later stage.

F. Findings on the relief sought by the complainants

F.I Direct the respondent to execute the conveyance deed for residential apartment no. F503 on 5th Floor.

17. The complainants are seeking the relief for the registration of conveyance deed in accordance with section 17 of the Act of 2016. The complainant was offered possession of the unit on 15.06.2020. It is to be further noted that section 11(4)(f) provides for the obligation of respondent/promoter to execute a registered conveyance deed of the apartment along with the undivided proportionate share in common areas to the association of the allottees or competent authority as the case may be as provided under section 17 of the Act of 2016 and shall get the conveyance deed done after obtaining of occupation certificate.

18. As far as the relief of transfer of title is concerned the same can be clearly said to be the statutory right of the allottee as section 17 (1) of the Act provide for transfer of title and the same is reproduced below:

> ***"Section 17: Transfer of title.***
> *17(1). The promoter shall execute a registered conveyance deed in favour of the allottee along with the undivided proportionate title in the common areas to the association of the allottees or the competent authority, as the case may be, and hand over the physical possession of the plot, apartment of building, as the case may be, to the allottees and the common areas to the association of the allottees or the competent authority, as the case may be, in a real estate project, and the other title documents pertaining thereto within specified period as per sanctioned plans as provided under the local laws:*
> *Provided that, in the absence of any local law, conveyance deed in favour of the allottee or the association of the allottees or the competent authority, as the case may be, under this section shall be carried out by the promoter within three months from date of issue of occupancy certificate."*

19. As occupation certificate of the unit has been obtained from the competent authority on 04.06.2020, therefore, there is no reason to withhold the execution of conveyance deed which can be executed with respect to the unit. Accordingly, the respondent is obligated to execute the conveyance deed in favour of the complainant after payment of stamp duty charges and administrative charges up to Rs.15,000/- as fixed by the local administration, if any.

F.II Direct the respondent to the respondent to refund sum of INR 1,27,597/- for illegal excess amount charged for GST.

F.III Direct the respondent to provide GST Certificate issued by the GST department in favour of the residential apartment no. F503 on 5th Floor.

20. It is contended on behalf of the complainants that the respondent has illegally charged Rs.1,53,352/- towards GST and has thereby recovered an excess amount of Rs.1,27,597/-, which is liable to be refunded. Per contra, the respondent has submitted that, as per the terms of the flat buyer agreement, the complainant was liable to bear all applicable taxes and statutory levies, including GST, as and when leviable.

21. The Authority has considered the submissions. The subject unit is an affordable residential apartment, and the buyer agreement was executed on 02.07.2019. The respondent is entitled to recover from the allottee only such GST as was legally leviable on the transaction and at the applicable statutory rate. The contractual clause relating to payment of taxes cannot authorise the promoter to recover any amount in excess of the statutory liability.

22. Accordingly, the respondent is liable to furnish the complete calculation and proof of deposit of the GST of Rs.1,53,352/- charged from the complainant. In case the respondent has recovered any amount in excess of the GST legally leviable at the applicable rate, the same excess amount shall be refunded to the complainant.

F.IV Direct the respondent to withdraw illegal demands raised.

23. The complainants have sought a direction to the respondent to withdraw the illegal and unjustified demands raised against the complainant. The Authority is of the considered view that the promoter is entitled to demand and recover from the allottee only such amounts as are legally permissible and contractually payable under the terms of the buyer agreement dated 02.07.2019 executed between the parties herein.

G. Directions of the Authority

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

    i. The respondent is directed to execute the conveyance deed in favor of the complainants within 120 days from the date of this order as per section 17 of the Act, upon payment of requisite

stamp duty charges and administrative charges as per norms of the state government.

ii. The respondent is directed to furnish the complete calculation and proof of deposit of the GST charged from the complainant. In case the respondent has recovered any amount in excess of the GST legally leviable at the applicable rate, the same excess amount shall be refunded to the complainant.

iii. The respondent is directed to not to raise, levy or recover any demand from the complainant which is not contractually stipulated under the buyer agreement dated 02.07.2019.

iv. A period of 90 days is given to the respondent-builder to comply with the directions given in this order and failing which legal consequences would follow.

25. The complaint stand disposed of.

26. Files be consigned to registry.

(Arun Kumar)
Chairman
Haryana Real Estate Regulatory Authority, Gurugram
Dated: 13.10.2026