HARYANA REAL ESTATE REGULATORY AUTHORITY, PANCHKULA.
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Extract of the resolution passed by the Haryana Real Estate Regulatory Authority, Panchkula in its meeting held on 29.07.2026.

Item No. 327.11

Continuation of registration under Section-7(3) of RERA Act, 2016.

Promoter: **Armaan Enclave.**

Project: **"Armaan Enclave" an Affordable Residential Plotted Colony (under DDJAY-2016) being developed by Armaan Enclave over an area measuring 5 situated in the revenue estate of Village Jhanjhari, Sector-45, Karnal.**

Reg. No.: **HRERA-PKL-KRL-521-2023 dated 29.11.2023 valid upto 30.07.2025.**

Temp ID: **1348-2023.**

Present:- **Adv. Neeraj Puri on behalf of the promoter.**

1. Vide letter dated 29.12.2025, the promoter had applied for continuation of registration of captioned project under Section- 7(3) of the RERA Act, 2016 for one year. The following were submitted by the Promoter:

   i. Extension fee of ₹1,15,000/- via DD dated 23.12.2025.

Particulars	Percentage
Percentage of works completed at the time of last extension	0%
Percentage of Development Works executed as per Architect's Certificate	82%
Percentage of Development Works executed as per Engineer's Certificate	82%
Percentage of Development Works executed as per CA's Certificate	82%
Auditor Fee (₹41,300/-) Payment Details	₹ 41300
Public Notice Fee (₹10,000/-) Payment Details	₹ 10000

   ii. Promoter had applied 152 days after the expiry of RC.
   iii. QPRs uploaded upto 30.09.2025.

iv. Architect Certificate showing percentage of work completed regarding Construction of Building Work till 10.12.2025 as 82%.
v. A copy of renewal of licence No. 35 of 2009, which is renewed upto 10.07.2028.
vi. CA Certificate showing percentage of completion of construction work as 82%.
vii. Form REP-V.
viii. Photographs of the project.
ix. Promoter in his explanatory note states that due to reduced cash inflows and extended monsoon season in Rewari region, project could not be completed within the originally declared timeline.

2. Public notice was got issued on 28.01.2026 and M/S Kamal Batra & Associates wee appointed as Auditors on 29.01.2026.

3. Vide letter dated 10.03.2026, the Auditor has submitted the following:-

i. A bank account number 923020069405187, under the scheme- Current Account for Escrow Arrangements, is maintained with Axis Bank, Shakti Colony, Mall Road, Karnal, Haryana, for collection of amounts from the plot allottees. The bank account statemnent is made available from 16.12.2023 till 22.08.2025

ii. A bank account number 923020068936350 (70% bank account), under the scheme- Current Account for RERA, is maintained with Axis Bank, Shakti Colony, Mall Road, Karal, Haryana, for collection of amounts from the plot allottees. The bank account statement is made available from 13.12.2023 till 29.07.2025

iii. As explained to us, Rs 30,44,000 received from some of the allottees in the month of December 2023 has been deposited in this bank account instead of the Escrow Bank account, which is a violation of the provisions of the RERA Act. This amount was not deposited back to the Escrow Account and the same has been taken into consideration for the CA certificate for the period from November to December 2023.

iv. A bank account number 923020068936350 (30% bank account), under the scheme- Curent Account for RERA, is maintained with Axis Bank, Shakti Colony, Mall Road, Karnal, Haryana, for collection of amounts from the plot allottees. The bank account statement is made available from 13.12.2023 till 29.07.2025

v. The CA certificates from November 2023 to June 2024 is not as per the prescribed form 3.

vi. No Accounting data where the record of the bank account statement is made pertaining to the receipts from the plot allottees and the expenses for which payment is made was provided by the Auditee. Only the excel sheets having the name and amounts received from the plot allottees is provided.

4. The above-said Audit report was sent to the promoter on 18.03.2026 for comments and vide reply dated 05.05.2026, the promoter has submitted the following:-

We, on behalf of the Armaan Enclave Promoter, respectfully submit this representation in relation to the audit conducted under the provisions of the Real Estate (Regulation and Development) Act, 2016 for the project.

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At the outset, it is submitted that the Promoter is not satisfied with the conduct and manner in which the audit has been carried out, for the reasons detailed herein below:

1. ***Lack of Cooperation and Fair Opportunity***

That during the course of the audit proceedings, the Auditor failed to extend adequate cooperation to the Promoter. Despite repeated requests, sufficient opportunity was not granted to present records, reconcile figures, and clarify Issues. The audit process was conducted in a unilateral manner without ensuring proper participation of the Promoter.

2. ***Non-consideration of Documents and Submissions***

That the Promoter had furnished various documents, explanations, and supporting records; however, the same have either not been duly considered or have been disregarded while forming the audit observations, resulting in an inaccurate representation of facts.

3. ***Absence of Proper Verification and Reconciliation***

That several observations in the audit report appear to have been recorded without complete verification or reconciliation of data. As reflected in the audit material itself (particularly pages 3 to 5), there exist discrepancies between figures in CA certificates and bank statements, and no proper reconciliation has been carried out

4. ***One-sided and incomplete Assessment***

That the audit has been conducted in a one-sided manner without giving due justice and fair hearing.

5. ***Deficiencies in Documentation Review***

That the audit findings themselves record reliance on incomplete or insufficient documentation (such as absence of proper accounting records and reliance on excel sheets). which indicates that the audit exercise was not carried out with due diligence.

6. ***Conduct Raising Serious Concern***

That during the audit proceedings, the conduct of the Auditor has raised serious concerns regarding professional propriety. The Promoter has experienced circumstances indicating that certain undue expectations/benefits were informally indicated, which is wholly unacceptable and contrary to law and ethical standards.

7. ***Resultant Prejudice to the Promoter***

That due to the above deficiencies and conduct, the audit findings have caused prejudice to the Promoter and cannot be treated as a fair and unbiased assessment of compliance under the Act.

PRAYER

In view of the above facts and circumstances, it is most respectfully prayed that this Hon'ble Authority may kindly:

a) Take cognizance of the issues raised regarding the conduct of the Auditor:

b) Direct a fresh independent audit by another Auditor;

c) Grant the Promoter an opportunity to submit complete records and clarifications;

d) Pass any other order(s) as deemed fit in the interest of justice.

5. The present application has been examined, and the following shortcoming has been noticed: -

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i. Has not submitted an affidavit stating that no unit has been sold/booked after lapse of RERA Registration.

ii. Engineer Certificate showing percentage of work done with reference to total estimated cost not submitted.

iii. Late fee is deficit by ₹57,500/- and penalty of ₹28,750/-

6. On the last date of hearing, i.e. 24.06.2026, the Authority observed that since the Promoter has raised allegations against the scrutiny and conduct of the Auditor, therefore, the Authority decided that the Auditor M/s Kamal Batra & Associates and the promoter be personally present on the next date of hearing. The promoter is also directed to remove the above said deficiencies before the next date of hearing. The office is directed to send a copy of these orders to the Auditor M/s Kamal Batra & Associates and the promoter through registered post.

The orders of the Authority were conveyed to the promoter and Auditor M/s Kamal Batra & Associates telephonically and through e-mail on 23.07.2026.

7. Vide reply dated 28.07.2026, the promoter has submitted the following:-

i. An affidavit stating that no unit has been sold/booked after lapse of RERA Registration.

ii. Engineer Certificate showing percentage of work done as 82%.

iii. Late fee of ₹57,500/- and penalty of ₹28,750/- vide DD no. 002433.

8. Today, neither the promoter nor the Auditor appeared. The promoter and the Auditor M/s Kamal Batra & Associates are again directed to be personally present on the next date of hearing. The office is directed to send a copy of these orders to the Auditor M/s Kamal Batra & Associates and the promoter vide e-mail and through registered post. Adjourned to **26.08.2026**

Haryana Real Estate Regulatory Authority
Despatch No 2265
Date 26/8/26
PANCHKULA

True copy

Secretary (Acting),
HRERA, Panchkula

A copy of the above is forwarded to Advisor, HRERA Panchkula, for information and taking further action in the matter.

CA-Dhruv

26/8/26
STP