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. 327.19

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

Promoter: **Suman Villas Private Limited.**

Project: **"Jhajjar One - a group housing colony on land measuring 5.164 acres in Sector 8, District Jhajjar.**

Reg. No.: **HRERA-PKL-JJR-57-2018 dated 17.10.2018 valid upto March, 2020, & first, second, third, fourth- & fifth-year extension (including 9 months covid period) granted upto 31.12.2025**

Temp ID: **592-2019.**

Present: **Sh. Rajender Khurana on behalf of promoter.**

1. Vide letter dated 27.10.2025, the promoter had applied for continuation of registration of captioned project under Section- 7(3) of the RERA Act, 2016 for one year. Following fee/ documents have been submitted by the Promoter:

a. Form REP V along with Extension fee of ₹6,83,927/- via RTGS dated 19.05.2025.

Particulars	Percentage
Percentage of works completed at the time of last extension	80%
Percentage of Development Works executed as per Architect's Certificate till date	95%
Percentage of Development Works executed as per Engineer's Certificate till date	95%
Percentage of Development Works executed as per CA's Certificate till date	95%
Auditor Fee (₹41,300/-) Payment Details	
Public Notice Fee (₹10,000/-) Payment Details	

b. Promoter had applied 65 days prior to the expiry of RC No. HRERA-PKL-JJR-57-2018 issued on 17.10.2018 valid upto March, 2020, & first, second, third, fourth & fifth year extension (including 9 months covid period) granted upto 31.12.2025 bearing License No. 61 of 2008 dated 19.03.2008 valid upto 18.03.2029.
c. QPRs uploaded upto 30.09.2025.
d. Architect Certificate.
e. Environment Clearance for Expansion of Group Housing Project located at village Baselwa, Sector-87, Faridabad issued by State Environment Impact Assessment Authority, Haryana vide letter No. SEIAA/HR/2019/53 dated 03.05.2019.
f. Renewal of Licence No. 61 of 2008 dated 19.03.2008 valid upto 18.03.2029.
g. photographs of the project.
h. Engineer Certificate.
i. CA Certificate.
j. *"The reasons for the delay in the completion of the project remain as stated in the previous extension application submitted to the Haryana Real Estate Regulatory Authority, wherein an extension of the RERA registration was sought for the extended period up to 30th September 2027. The fees for that period were duly deposited along with the application. However, the Authority granted the extension only up to 31st December 2025. Subsequently, the promoter was advised to re-apply for any additional period of extension beyond this date. The reasons for the delay explained in the earlier application, which include economic challenges, labour and contractor disputes, statutory restrictions, environmental bans, pandemic-related disruptions, and insolvency proceedings, continue to be valid and applicable."*

2. The Authority after consideration directed the promoter to submit the following before the next date of hearing i.e. 11.03.2026:-

i. An affidavit stating that they have not sold any unit after expiry of RERA Registration, i.e., 31.12.2025.
ii. Environment Clearance certificate.
iii. Complete set of copy of Approval of Service Plans/estimates.
iv. A complete set of approval of revised building plans.
v. The fee is deficit by ₹56,973/- (late fee, Audit fee & Public Notice fee)

3. The Authority also directed the office to appoint an Auditor and also get the Public notice published within two weeks and the matter was adjourned to 11.03.2026.

4. That vide letter dated 02.03.2026, auditor was appointed and public notice was issued.

5. The promoter vide reply dated 02.03.2026 had submitted the following documents:-

i. An affidavit stating that they have not sold any unit after expiry of RERA Registration i.e., 31.12.2025.
ii. Copy of Environment Clearance certificate of the project.
iii. A copy of the Complete set of Approved Service Plans/Estimates is submitted herewith.
iv. A complete set of the approved revised building plans is enclosed herewith.

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v. Proof of payment of deficit fee of ₹ 56,973/- (late fee, Audit fee & Public Notice fee).

6. On 13.05.2026, the Authority directed the Auditor to submit the report before the next date of hearing.

7. The Authority on the last date of hearing i.e., 24.06.2026 had directed the Auditor to submit the report before the next date of hearing.

8. Now, vide letter dated 03.07.2026, Auditor has submitted its report which is as under:-

a. As per the Tally data, receipts from allottees amounting to Rs. 1.41 Crore were received in Bank of Baroda Current Account No. 01070200000390 during FY 2020-21 to FY 2022-23. However, only Rs. 0.66 Crore could be verified from the bank statements w.e.f. 01.04.2022 to 31.03.2024 and supporting receipts provided. Accordingly, the balance amount of Rs. 0.75 Crore could not be verified and has not been considered for the purpose of this observation. Accordingly, based on our examination of the records and bank statements made available to us, it is observed that only 8.16% of the amounts realized from allottees were deposited into the designated RERA collection account maintained with Bank of Baroda, as against the prescribed requirement of 70% under the applicable provisions of RERA. The Developer has, therefore, materially **failed to comply with the requirements relating to maintenance and funding of the designated RERA account**. As of the date of our review, no update had been made on the RERA portal to reflect the ICICI Bank account as the designated RERA collection account in place of the Bank of Baroda account. Accordingly, our observation is based on the records, bank statements, and information made available to us, including the designated RERA account details appearing on the RERA portal.

b. Based on the information, records, and documents made available to us, we have carried out a sample-based verification of amounts received from allottees by reconciling the same with corresponding entries reflected in the bank statements and the same has been received in the bank and hence also been checked by the deposit receipts. Further, our verification included examination of the Builder-Buyer Agreements, allottee-wise collection details and corresponding bank statements provided by the Developer. It was observed that, in addition to the Basic Selling Price (BSP), the Builder-Buyer Agreements contain provisions relating to External Development Charges (EDC), Infrastructure/Internal Development Charges (IDC) and other applicable charges payable by the allottees. The agreements further stipulate that, in the event of any increase in the EDC/IDC by the competent authorities prior to the execution of the sale deed, such additional charges shall be payable by the allottee to the Developer on demand. Accordingly, the amounts collected from certain allottees in excess of the BSP were represented by the management as being attributable to such

Haryana Real Estate Regulatory Authority Panchkula charges recoverable under the terms of the respective agreements. Based on the sample agreements and records made available for our verification, such collections appeared to be in accordance with the contractual terms agreed with the allottees.

c. On the basis of the certificate issued by CA Jyoti Rani, Partner of M/s Jyoti R & Associates, and the Architect Report submitted by Mr. Daulat Ram Garg, and the Engineer Certificate issued by Mr. Amit Bansal, as uploaded on the HRERA portal, it has been observed, the total cost incurred on the project up to March 2026 amounts to approximately Rs. 6,467.86 Lakhs. Based on the bank statements, GST records and supporting documents made available for our verification, we were able to review and comment only on the expenditure incurred from FY 2022-23 onwards. The expenditure incurred up to FY 2021-22, as certified in the CA Certificate, amounts to Rs. 4,591.33 Lakhs and hence could not be verified due to non-availability of supporting records for the said period. Accordingly, our observations are limited to the expenditure of Rs. 1,876.53 (i.e. 6467.86 - 4591.33 Lakhs incurred during the period from FY 2022-23 to FY 2025-26. However, certain discrepancies were observed during the course of our verification. The land cost reported in the CA Certificate amounts to Rs. 191.23 Lakhs, whereas the corresponding amount reflected in the Books of Accounts is Rs. 214.72 Lakhs. It was also observed that the expenditure reflected in the books of account as on 31.03.2025 i.e. Rs. 7496.76 lakhs does not match with the expenditure reported in the CA Certificate as on 31.03.2025 i.e. Rs. 5,584.46 lakhs (Annexure 4 attached). In view of the aforesaid unreconciled differences and inconsistencies between the books of account and the CA Certificate, were unable to place reliance on either source to the extent of such differences. The aforesaid variations indicate inconsistencies between the certified figures and the underlying accounting records provided for audit verification and require appropriate reconciliation and clarification from the Developer. Further, as the relevant supporting documents were not made available for our verification, we are unable to ascertain and comment on compliance with the provisions of Section 4(2)(I)(D) of the RERA Act, 2016. As the supporting records relating to expenditure incurred up to FY 2021-22 were not made available for verification, we were unable to independently verify the expenditure amounting to Rs. 4,591.33 Lakhs. Further, while the Developer has provided explanations for the variances noted between the books of account and the CA Certificate, no revised certificates, reconciliations, or supporting documentation substantiating the rectification and classification differences were made available to us during the course of our review. Additionally, the Bifurcation of expenditure into Construction & Non-Construction cost was not furnished for our verification. In the absence of the aforesaid supporting records, reconciliations, and cost bifurcation details, the explanations furnished by the Developer could not be independently corroborated and, therefore, do not adequately address the observations raised. Accordingly, **our observations have been reported based**

Haryana Real Estate Regulatory Authority Panchkula

on the records, certificates, books of account and supporting documents made available for examination.

d,. Could the auditor please validate the on-site inspection and project specifics, including an assessment of the completed work substantiated with accompanying photographs? Yes, as part of our audit process, we conducted an on-site inspection to corroborate the progress, we cross-verified the information with architect certificates, ensuring accuracy in the completion of the project. Few Photographs of site progress is enclosed.

e. Could the auditor verify the status of plots/flats in terms of being surrendered, resumed, cancelled, or restored?

As per the details provided by the developer, there are total 2 no. of plots which are, being cancelled by the allottees.

9. After consideration, the Authority directs the promoter to submit their comments on the Audit report which was sent to the promoter through mail on 09.07.2026. Promoter shall be physically present on the next date of hearing.

10. Adjourned to **09.09.2026**.

Haryana Real Estate Regulatory Authority * PANCHKULA *
Despatche No 2273
Date 26/8/26

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.

26/8/26
STP

CA-Shubham

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