

**BEFORE THE NATIONAL ANTI-PROFITEERING AUTHORITY UNDER
THE CENTRAL GOODS & SERVICES TAX ACT, 2017**

Case No.	64/2019
Date of Institution	21.06.2019
Date of Order	02.12.2019

In the matter of:

1. Shri Sanjay Dewan, C6-6587, Vasant Kunj, New Delhi-110070.
2. Sh. Krishna, Q-13, A-Block, Uttam Nagar, Vikas Vihar, Delhi-110059.
3. Sh. Munesh Chandra Tamang, Colonel Munesh Chandra Tamang, Commanding Officer, 9 ASSAM, C/o 99 APO, - PIN- 910 409.
4. Sh. Rajesh Kumer, 93A, 3rd Floor, Savitri Nagar, Delhi-110017.
5. Sh. Mohd. Shahid, 1202, Tower 2, Uniworld Garden 1, Sohna Road, South City-II, Gurgaon, Haryana 122018.
6. Sh. Surinder Kumar Sindhvani, L/D GF.256, LifeStyle Sector-45, Chandigarh CITY, Karnal-132001.
7. Sh. Dharendra Pratap Singh, G-496B, Aya Nagar, Phase-6, South Delhi-110047.
8. Sh. Sunil Bhalla, H.No- 3/2, Westen Avenue, Sainik Fram, New Delhi-110068.
9. Sh. Sarvesh Kumar, House No.1684, Sector-23, Cartarpuri Alias Daulatpur, Nasirabad (63), Carterpuri, Gurgaon, Haryana-122017.
10. Sh. Khem Chand Gupta, 5/26 N.E.B Housing Board, Alwar-301001, Rajasthan.
11. Sh. Ritesh Vij, C-10, 5th Floor, Street-302, Block-3, Mahaboula, Kuwait.

12. Director General of Anti-Profiteering, Indirect Taxes & Customs, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi-110001.

Applicants

Versus

M/s Vatika Ltd., 4th Floor, Vatika Triangle, Sushant Lok, Phase-I, Block-A, Mehrauli-Gurgaon Road, Gurgaon, Haryana-122002.

Respondent

Quorum:-

1. Sh. B. N. Sharma, Chairman
2. Sh. J. C. Chauhan, Technical Member
3. Sh. Amand Shah, Technical Member

Present:-

1. None for the Applicant No. 1
2. None for the Applicant No. 2.
3. None for the Respondent.

ORDER

1. The present Report dated 19.06.2019 has been received from the Applicant No. 12 i.e. the Director General of Anti-Profiteering (DGAP) after detailed investigation under Rule 129(6) of the Central Goods & Service Tax (CGST) Rules, 2017. The brief facts of the present case are that the Haryana State Screening Committee on Anti-Profiteering, had forwarded an application dated 28.09.2018 filed by the Applicant No. 1 to the Standing Committee on Anti-Profiteering under Rule 128 of the CGST Rules, 2017 on 30.10.2018. The Applicant No. 1 had stated in his

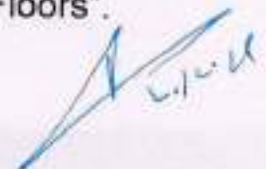
application that the Respondent had resorted to profiteering in respect of supply of construction services related to purchase of Flat No. 31, GF, E-1, Premium Floor, Vatika Indian Next, Gurgaon 122004. The Applicant No. 1 had also alleged that the Respondent had not passed on the benefit of Input Tax Credit (ITC) by way of commensurate reduction in the price of the apartment purchased by him, on implementation of GST w.e.f. 01.07.2017. The said application was examined by Haryana State Screening Committee and upon being prima facie satisfied that the Respondent had contravened the provisions of Section 171 of the CGST Act, 2017 forwarded the same with its recommendation to the Standing Committee on Anti-Profiteering for further action in terms of Rule 128 of the CGST Rules, 2017 on 30.10.2018. The said application was examined by the Standing Committee on Anti-Profiteering in its meeting held on 13.12.2018 and it had referred the application to the DGAP for investigation under Rule 129(1) of the CGST Rules, 2017 to determine whether the benefit of reduction in the rate of tax or ITC had been passed on by the Respondent to his recipients.

2. The DGAP has stated that the Applicant had submitted the duly filled in Form APAF-1 and copies of demand letters alongwith his application.
3. Thereafter, the DGAP issued a notice to the Respondent on 14.01.2019 under Rule 129 of the above Rules, calling upon the Respondent to reply as to whether he admitted that the benefit of ITC had not been passed on to the Applicant No. 1 by way of commensurate reduction in prices and if so, to *suo-moto* determine the quantum thereof and indicate the same in his reply to the notice as well as furnish all supporting documents. The Respondent was also given an opportunity to inspect the non-confidential evidences/information furnished by the above Applicants during the period 21.01.2019 to 23.01.2019. However, the Respondent did not avail of the

said opportunity. The Applicant No. 1 was also given an opportunity to inspect the non-confidential evidences/reply furnished by the Respondent on 13.06.2019 or 14.06.2019. The Applicant No. 1 availed of the said opportunity and inspected the documents on 13.06.2019. The DGAP had carried out investigation in this case for the period from 01.07.2017 to 31.12.2018.

4. The DGAP in his Report stated that the in response to the notice dated 14.01.2019, the Respondent replied vide letters/e-mails dated 29.01.2019, 29.05.2019, 06.06.2019, 12.06.2019 and 14.06.2019. Vide the aforementioned letters, the Respondent also submitted the following documents/information:

- (a) Copies of GSTR-1 Returns for the period July, 2017 to December, 2018.
- (b) Copies of GSTR-3B Returns for the period July, 2017 to December, 2018.
- (c) Copies of Tran-1 Returns for transitional credit availed by the Respondent.
- (d) Copies of VAT & ST-3 Returns for the period April, 2016 to June, 2017.
- (e) Electronic Credit Ledger for the period July, 2017 to December, 2018.
- (f) Tax rates, pre-GST and post-GST.
- (g) Copy of Balance Sheet for FY 2016-17 & 2017-18.
- (h) Details of turnover and ITC in respect of the project "Vatika Premium Floors".
- (i) List of home buyers in the project "Vatika Premium Floors".



5. The DGAP in his Report has mentioned that he has carefully examined the various replies of the Respondent and the documents/evidences on record. The main issues for determination were whether there was benefit of reduction in the rate of tax or the ITC on the supply of the construction service by the Respondent after implementation of the GST w.e.f. 01.07.2017 and if so, whether such benefit was passed on by the Respondent to the recipients, in terms of Section 171 of the CGST Act, 2017.
6. The DGAP in his Report has further stated that the Respondent had submitted a copy of the sale agreement dated 12.06.2012, for the sale of Flat No. 31, GF, E-1, to the Applicant No. 1 in his project "Vatika Premium Floors", measuring 1620 square feet, at the base price of Rs. 7,512/- per square feet. The details of amounts and taxes paid by the Applicant No. 1 to the Respondent, are furnished in Table-'A' below:-

Table-'A'

(Amount in Rs.)

S No.	Payment Stages	Due Date	BSP	Other Charges	Service Tax including SBC & KKC	GST	GST on other charges	Total
1.	At the time of Booking	31-Oct-11	6,16,650		15,879			6,32,529
2.	Within 60 days or Allotment (whichever is later)	15-Dec-11	12,33,300		31,757			12,65,057
3.	within 90 days of booking	25-Jun-12	18,49,951		57,163			19,07,114
4.	Payment due OC	10-Jul-12	2,20,000		27,192			2,47,192
5.	Interest charge on overdue amount	25-Feb-13		79,656				79,656
6.	Reversal Charge in Payment plan	12-Jun-13	40,57,094		2,164			40,59,257
7.	At the time of booking	20-Jun-13	6,16,650		22,865			6,39,516
8.	within 45 days of booking	20-Jun-13	12,33,300	1,10,000	45,731			13,89,031
9.	Interest Overdue amount	2013 to 2014	9,12,456					9,12,456
10.	Interest charges waiver	14-May-14						9,41,559
11.	VAT (1.05%)	07-Nov-16		20,579				20,579
12.	On commencement of earth work	16-Sep-17	18,49,951	1,10,000		2,21,994	13,200	21,95,145
13.	On Completion of Foundation	16-Sep-17	9,24,975	55,000		1,10,997	6,600	10,97,572

14.	On Casting of Ground Floor Roof Slab	16-Sep-17	9,24,975	55,000		1,10,997	6,600	10,97,572
15.	ON Casting of First floor Roof slab	16-Sep-17	12,33,300	73,333		1,47,996	8,800	14,63,430
16.	ON Casting of Second floor	16-Sep-17	9,24,975	55,000		1,10,997	6,600	10,97,572
17.	ON Completion of Internal Plaster	16-Sep-17	9,24,975	55,000		1,10,997	6,600	10,97,572
18.	On Completion of External Plaster	16-Sep-17	12,33,300	73,333		1,47,996	8,800	14,63,430
19.	On completion of Flooring work	16-Sep-17	18,49,951	1,10,000		2,21,994	13,200	21,95,145
20.	Interest Overdue amount	20-Sep-17	12,26,772					12,26,772
21.	On Offer of Possession	06-Oct-17	6,16,650	1,57,074		73,998	7,400	8,55,122
22.	Instalment	06-Oct-17	44,339	343		5,321		50,002
23.	Instalment	06-Oct-17	32,316	250		3,878		36,444
24.	STP Charges	06-Oct-17	11,520			1,382		12,902
25.	TDS Recovered	03-Nov-17						
26.	Interest charges waiver	07-Dec-17						-
			1,44,23,215	9,54,568	1,98,424	12,68,547	77,800	1,47,54,223

7. The DGAP in his Report has stated that another aspect to be borne in mind while determining profiteering was that Para 5 of Schedule-III of the Central Goods and Services Tax Act, 2017, defining activities or transactions which shall be treated neither as a supply of goods nor a supply of services reads as "*Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building*". Further, clause (b) of Paragraph 5 of Schedule II of the Central Goods and Services Tax Act, 2017 reads as "*(b) construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier*". Thus, the ITC pertaining to the residential units which were under construction but not sold was provisional ITC which may be required to be reversed by the Respondent, if such units remained unsold at the time of issue of the Completion Certificate, in terms of Section 17(2) & Section 17(3) of the Central Goods and Services Tax Act, 2017, which read as under:

Section 17 (2) "Where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero-rated supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempt supplies under the said Acts, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies".

Section 17 (3) "The value of exempt supply under sub-section (2) shall be such as may be prescribed and shall include supplies on which the recipient is liable to pay tax on reverse charge basis, transactions in securities, sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building".

Since, the Respondent had obtained the completion certificate of the project "Vatika Premium Floors" issued by the competent authority, the ITC pertaining to the unsold flats was required to be reversed by the Respondent in terms of the statutory provisions discussed above.

8. Further, the DGAP in his Report further stated that the issue of profiteering had been examined by comparing the ratio of ITC available relevant to the turnover and the turnover during the pre-GST period (April, 2016 to June, 2017) when Service Tax @4.5% and VAT@1% were payable (total tax rate was 5.5%) with that of the post-GST period (July, 2017 to December, 2018) when the effective GST rate on construction service was 12% (GST @18% alongwith 1/3rd abatement on account of land value), vide Notification No.11/2017-Central Tax (Rate) dated 28.06.2017. This shows that on introduction of GST w.e.f. 01.07.2017, the applicable tax rate on the construction services supplied by the Respondent had gone up from 5.5% to 12%.



9. The DGAP in his Report has also mentioned that as per the details submitted by the Respondent, it appeared that prior to 01.07.2017, i.e., in the pre-GST era, the Respondent was eligible to avail CENVAT credit of Service Tax paid on the input services only (no CENVAT credit was available in respect of Central Excise Duty and VAT paid on the inputs). However, post-GST, the Respondent could avail ITC of GST paid on all inputs and input services. From the data submitted by the Respondent, the details of the ITC availed by the Respondent, his turnover from the project "Vatika Premium Floors" and the ratio of ITC to the turnover during the pre-GST (April, 2016 to June, 2017) and post-GST (July, 2017 to December, 2018) periods, are furnished in Table-'B' below:-

Table-'B'

(Amount in Rs.)

S. No.	Particulars	April, 2016 to March, 2017	April, 2017 to June, 2017	Total (Pre-GST)	July, 2017 to March, 2018	April, 2018 to December, 2018	Total (Post-GST)
1	CENVAT credit of Service Tax Paid on Input Services (A)	25,98,769	9,27,733	35,26,502			
2	Credit of VAT on Inputs (B)						
3	Total CENVAT/VAT Credit Available (C)= (A+B)	25,98,769	9,27,733	35,26,502			
4	Input Tax Credit of GST (D)				3,10,249	1,66,676	4,76,925
5	Total Turnover (E)	14,84,77,976	1,16,22,676	16,01,00,652	1,75,05,307	2,43,91,208	4,18,96,515
6	Total Saleable Area of the flats in the project (in Square Feet) (F)			9,74,590			9,74,590
7	Area unsold at the time of issue of Completion Certificate (in Square Feet) (G)			3,65,592			3,65,592
8	Net Saleable Area of the flats (in Square Feet) (H)			6,08,998			6,08,998
9	Area Sold relevant to Turnover as per Home buyers list (I)			83,077			1,04,950
	CENVAT/Input Tax Credit relevant to Turnover (J)= [(C) or D*(I)/(H)]			4,81,07			82,190
	Ratio of CENVAT/ Input Tax Credit to Turnover [(K)=(J)/(E)]*100			0.30%			0.20%

10. The DGAP further mentioned that, from the above table-B above, the ITC as a percentage of the turnover that was available to the Respondent during the pre-GST period (April, 2016 to June, 2017) was 0.30% and during the post-GST period (July, 2017 to December, 2018), it was 0.20%. Therefore, it appeared that the Respondent had neither benefited from additional ITC nor had there been a reduction in the tax rate in the post-GST period. Therefore, the provisions of Section 171 of the Central Goods and Services Tax Act, 2017 did not appear to be attracted to the present case. Based on the submissions made by the Respondent, it was also observed that the Respondent had supplied construction services in the State of Haryana only.
11. The above investigation Report was received by this Authority from the DGAP on 21.06.2019 and was considered in its sitting held on 24.06.2019 and it was decided to accord an opportunity of hearing on 09.07.2019 to the Applicant No. 1 only, but the Applicant No. 1 did not appear for the said hearing. The Applicants were again called for hearing on 18.07.2019, wherein the Applicant No. 1 vide his e-mail dated 22.07.2019 stated that he had received a credit note dated 05.06.2019 amounting to Rs. 1,12,080/- from the Respondent on account of ITC benefit without any actual amount having been transferred to his bank account. He had also stated that he had gone through the DGAP's Report and he was satisfied with it. He had again stated that he had no further objection in the case. On going through the submissions of the Applicant No. 1 vide e-mail dated 22.07.2019 and the Annexure-11 of the DGAP Report, it was observed that the Respondent had admitted his liability to pay the benefit of ITC to the flat buyers as has been mentioned in Table-C below:-

Table-C

S. No	Name of the Flat Buyer (S/Sh./Smt)	Unit No.	Amount of ITC Benefit passed on as per Section 171 of CGST Act, 2017 (Rs.)
1	Krishna	2 nd Floor, 5, F-7, Vatika India Next, Gurugram, Premium Floors.	8,814
2	Munesh Chandra Tamang	2 nd Floor, 2, H-7, Vatika India Next, Gurugram, Premium Floors.	16,903
3	Rajesh Kumar	2 nd Floor, 17, F-1, Vatika India Next, Gurugram, Premium Floors.	4761
4	Mohd. Shahid	2 nd Floor, 31, E-1, Vatika India Next, Gurugram, Premium Floors.	35190
5	Surinder Kumar Sindhwani	Ground Floor, 4, E-3.1, Vatika India Next, Gurugram, Premium Floors.	6292
6	Sanjay Dewan (Applicant)	Ground Floor, 31, E-1, Vatika India Next, Gurugram, Premium Floors.	112080
7	Dhirendra Pratap Singh	1 st Floor, 12, G-5, Vatika India Next, Gurugram, Premium Floors.	4931
8	Ritesh Vij	Ground Floor, 16, E-3.1, Vatika India Next, Gurugram, Premium Floors.	93199
9	Sunil Bhalla	1 st Floor, 15b, F-1, Vatika India Next, Gurugram, Premium Floors.	6212
10	Sarvesh Kumar	2 nd Floor, 16, E-3.1, Vatika India Next, Gurugram, Premium Floors.	7102
11	Khem Chand Gupta	Ground Floor, 17, F-1, Vatika India Next, Gurugram, Premium Floors.	8190

12. In view of the above, the Respondent vide Order dated 18.07.2019 was directed to appear before the Authority to explain why he should not be held liable to pay the benefit of ITC to the Applicant No. 1 as well as the other flat buyers along with the following documents:-

- Complete details of his Post-GST and Pre-GST ST/VAT ITC and turnover project-wise.
- Details of the total number of apartments/flats/residential units/commercial units in the project.
- Details of credit reversed, if any, in respect of units sold post O.C. and copy/copies of O.C.

Vide the above said Order, the flat buyers as mentioned in Table-C above, were also directed to appear before the Authority.



13. Supplementary Report was sought from the DGAP on the issues raised by the Applicants through his submissions dated 22.07.2019, under Rule 133(2A) of the CGST Rules, 2017. The DGAP vide his Report dated 12.09.2019 has stated that in his Report dated 19.06.2019, it was found that there was no profiteering in the project "Vatika Premium Floors" as the ratio of ITC in pre-GST period was higher than the post-GST period. DGAP has further Reported that the Respondent, vide his reply dated 14.06.2019, has only furnished his correspondence with his 11 home buyers before the DGAP and no account statement pertaining to these home buyers had been submitted by him before the DGAP to support his claim. DGAP has further reported that the Respondent had mentioned in the last para of his letter to 11 home buyers that this amount of profiteering was merely based on a provisional computation at his end. The DGAP has also Reported that for the above reasons, this issue was not mentioned in the DGAP's Report dated 19.06.2019.
14. The Respondent vide his submissions dated 16.09.2019 submitted the details/information called for vide order dated 18.07.2019 and stated that:-
- a. The anti-profiteering investigation was already carried on by the DGAP for the period 01.07.2017 to 31.12.2018 in respect of the project.
 - b. The DGAP had required him to submit various information and documents.
 - c. The DGAP in his Report had given negative findings on the allegation of profiteering made by the above Applicant. It was observed that he had neither benefitted from additional ITC nor there had been a reduction in the tax rate in the post-GST period.
 - d. The Report of the DGAP gave findings in his favour that the provisions of Section 171 of the CGST Act, 2017 were not attracted in the present case. However, he had taken a commercial decision to provide benefits

to customers on whom demand notes were raised in GST regime. The decision to provide benefit was completely a commercial decision and was not on account of his liability to provide benefit under Section 171 of the CGST Act, 2017.

- e. The deemed construction service as contemplated under the erstwhile Service Tax law and extant GST law were in the nature of continuous supply. The time of supply of the deemed construction shall be the date on which invoice was required to be raised i.e. the time of reaching the milestones in terms of the Builder Buyer Agreement (BBA).
 - f. As demand notes were raised on a limited number of customers in the GST regime, the deemed supply in the GST regime could be said to be made only to these customers.
 - g. Since he had made supplies only to limited customers, the benefit under Section 171, if any, had to be passed only to these customers.
 - h. That in respect of the Project-Premium Floors, he had opted for 5% rate of GST on outward supplies w.e.f 01.04.2019 as per Notification No. 11/2017-Central Tax(Rate) dated 28.06.2019 as amended by Notification No. 03/2019-Central Tax(Rate) dated 29.03.2019.
 - i. 1% benefit was passed on to the customers on whom the demand notes had been raised in the GST regime on a provisional basis by him based on his own provisional mathematical computation.
15. Supplementary Report was called for from the DGAP on the above mentioned submissions of the Respondent under Rule 133(2A) of the CGST Rules, 2017. The DGAP vide his Report dated 07.10.2019 has stated that the issue raised by the Respondent had already been addressed in his earlier reply dated 12.09.2019 and therefore, he had no comments to offer.



16. The Respondent vide his submissions dated 13.11.2019 has stated that he has submitted the details and information as required by this Authority vide his submissions dated 16.09.2019. He also stated that he is in total agreement with the DGAP's Report dated 19.06.2019 and has nothing more to add. He also requested to decide the case on its merits.
17. The Authority has carefully examined the DGAP's Report, the written submissions of the above Applicants as well as the Respondent's placed on record. The issues to be decided by the Authority are as under:-
- 1) Whether there was any violation of the provisions of Section 171 of the CGST Act, 2017 in this case?
 - 2) If yes then what was the quantum of profiteering?
18. Perusal of Section 171 of the CGST Act shows that it provides as under:-
- (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."

It is clear from the plain reading of Section 171(1) mentioned above that it deals with two situations one relating to the passing on the benefit of reduction in the rate of tax and the second pertaining to the passing on the benefit of the ITC. On the issue of reduction in the tax rate, it is apparent from the DGAP's Report that there has been no reduction in the rate of tax in the post GST period. Hence the only issue to be examined is as to whether there was any net benefit of ITC with the introduction of GST. On this issue, the DGAP in his Report, has stated that ITC as a percentage of the turnover which was available to the Respondent during the pre-GST period (April-2016 to June-2017) was

0.30% and during the post-GST period (July-2017 to December-2018), it was 0.20%. On this basis, the DGAP has concluded his Report with the findings that the Respondent had neither been benefited from additional ITC nor there had been a reduction in the tax rate in the post-GST period. We have no reason to differ from the Report of DGAP and we therefore agree with his findings since there was no reduction in the rate of tax nor there was increased additional benefit on account of ITC. Hence, the provisions of Section 171 of CGST Act, 2017 are not liable to be invoked in this case, notwithstanding the contention of the Applicant No. 1 that the Respondent had issued a credit note to him which indicated that an amount of Rs.1,12,080/- was being passed on to him. We take cognizance of the Report of DGAP dated 07.10.2019 that this issue had already been considered by him during the investigation and was found extraneous to the computation of profiteering since the communications regarding the credit note issued by the Respondent were based on a mere provisional computation of the amount of profiteering on his (Respondent) part. We also find that on his part, the Applicant No. 1 has also not substantiated his allegations during the course of the hearings. Therefore, we do not find any ground to differ from the Report of the DGAP in this regard as also in the computation of profiteering made in the DGAP's Report.

19. In view of our above findings, we conclude that the instant case does not fall under the ambit of Anti-Profiteering provisions of Section 171 of the CGST Act, 2017 as the Respondent has neither been benefited from additional ITC nor has there been a reduction in the tax rate in the post-GST period.

20. In view of the above, the allegation that the Respondent has not passed on the benefit of ITC in this case is not sustainable. Accordingly, the

application filed by the Applicant No. 1 requesting action against the Respondent for alleged violation of the provisions of the Section 171 of the CGST Act is not maintainable and hence the same is dismissed.

21. A copy of this order be sent to the Applicants and the Respondent free of cost. File of the case be consigned after completion.

Sd/-

(B. N. Sharma)
Chairman



Sd/-

(J. C. Chauhan)
Technical Member

Sd/-

(Amand Shah)
Technical Member

Certified Copy

(A.K Goel)
(Secretary, NAA)

File No. 22011/NAA/51/Vatika/2019

Dated: 03.12.2019

Copy to:-

1. Shri Sanjay Dewan, C6-6587, Vasant Kunj, New Delhi-110070.
2. Sh. Krishna, Q-13, A-Block, Uttam Nagar, Vikas Vihar, Delhi-110059.
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9. Sh. Sarvesh Kumar, House No.1684, Sector-23, Cartarpuri Alias Daulatpur, Nasirabad (63), Carterpuri, Gurgaon, Haryana-122017.
10. Sh. Khem Chand Gupta, 5/26 N.E.B Housing Board, Alwar-301001, Rajasthan.
11. Sh. Ritesh Vij, C-10, 5th Floor, Street-302, Block-3, Mahaboula, Kuwait.
12. M/s Vatika Ltd., 4th Floor, Vatika Triangle, Sushant Lok, Phase-I, Block-A, Mehrauli-Gurgaon Road, Gurgaon, Haryana-122002.
13. Director General Anti-Profiteering, Indirect Taxes & Customs, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi-110001.
14. NAA Website/Guard File.

 2.16.19