

GST : Where applicant had filed an application alleging that respondent had resorted to profiteering in respect of supply of construction services related to purchase of a flat in respondent's project 'Officer Enclave' on ground that respondent had not passed on benefit of Input Tax Credit (ITC) by way of commensurate reduction in price of apartment purchased by him on implementation of GST, since there has been no reduction in rate of tax in post GST period and percentage of ITC availed by respondent in postGST period was very low in comparison to preGST period provisions of section 171 have not been contravened



**[2020] 114 taxmann.com 715 (NAA)
NATIONAL ANTI-PROFITEERING AUTHORITY**

Paramjeet Rathee

v.

Supertech Ltd.

**B.N. SHARMA, CHAIRMAN
J.C. CHAUHAN AND AMAND SHAH, TECHNICAL MEMBER
CASE NO. 06 OF 2020
FEBRUARY 25, 2020**

Pramjeet Rathee *for the Applicant.* **Sunil K. Verma** and **D.K. Gupta** *for the Respondent.*

ORDER