

**GSTAT**  
**Division Bench Court No. 1**  
**NAPA/112/PB/2025**

DGAP

.....Appellant

**Versus**

LIC HFL CARE HOMES LTD.

.....Respondent

**Counsel for Appellant**

**Counsel for Respondent**

**Hon'ble Justice (Retd.) Dr. Sanjaya Kumar Mishra, President**

**Hon'ble Sh. A. Venu Prasad, Member (Technical)**

**ORDER**

The matter is taken up in virtual mode. Shri Suneel Kumar, Additional Assistant Director-Authorized Representative appeared on behalf of the DGAP. Shri Dinesh Agrawal, Learned Tax Professional appeared before us virtually as authorized Representative of the Respondent Company. Shri Niranjan Swain, Original Complainant also appeared before us virtually.

Further hearing of the case is taken up, in course of hearing it transpired that in the earlier written submissions filed by the Respondent before erstwhile NAA, at paragraph 22, they have made certain alleged admissions to the effect that the Respondent had profiteered by not passing the ITC on goods as the VAT on goods were not eligible for ITC in pre-GST period.

However, it is contended that in the pre-GST period, the Respondent company was liable to pay the service tax at the rate of 15 % of the 30 % of the taxable value of the project.

It is, therefore, contended by the Learned Tax Professional appearing for the Respondent that even assuming, for the sake of argument, it is considered that the Respondent has profiteered, by not passing on ITC availed on service tax to the ultimate consumer, maximum amount of profiteering would be ? 1,39,93,358/- and not ? 1,65,87,599/- as alleged by the DGAP.

Since, there is some disagreement between the Respondent and the original complainant regarding the rate of the Service Tax effectively passed on to the consumer, we allow the Respondent to file single page affidavit within a period of 10 days, hence, reflecting the rate of service tax that the Respondent was liable to pay in the pre-GST regime on relevant date of the payment, along with corresponding Gazette Notification evidencing rate of tax.

The original complainant is also given liberty to file single page affidavit with annexed documents within the period of 10 days, hence, in evidence of the exact Service tax he had paid on the date of the actual payment.

List the matter on 22.01.2026 for clarifications only. No further arguments on facts will be heard on that day.

Sd/-

(Justice (Retd.) Dr. Sanjaya Kumar Mishra)

Sd/-

(Sh. A. Venu Prasad)

**Dated: 06.01.2026**