

**BEFORE SHRI BINOD KUMAR SINGH, MEMBER
REAL ESTATE REGULATORY AUTHORITY, PUNJAB**

Complaint No. 0144 of 2025
Date of Institution : 24.03.2025
Date of Decision: 22.04.2026

1. Megha Mittal Bhandari and
2. Sh Rajeev Bhandari

Both at Gali No. 2, Shivpuri A, Yamuna Nagar, Haryana-135001

....Complainants

Versus

1. Address Infrastructure Pvt. Ltd.
2. Sh Ankit Sidana

Both at Sector 17, PR-4, New International Cricket Stadium, New Chandigarh, SAS Nagar, Mohali, Punjab, Pin Code 160009

....Respondents

Present: Sh Rajeev Bhandari, Complainant no.2 in person
Shri Mohd. Sartaj Khan, Advocate for the respondent

ORDER

This complaint in Form 'M' under Section 31 of the Real Estate (Regulation and Development) Act, 2016, (hereinafter referred to as the Act of 2016) read with Rule 36 (1) of the Punjab State Real Estate (Regulation and Development) Rules, 2017 (hereinafter referred to as the Rules of 2017) was instituted on 24.03.2023 by the complainants as an individual against the respondent with reference to Section 18 of the Act of 2016 seeking following relief:

1.1 The Respondent/ builder should provide us the correct and final demand letter as per sales agreement number ADD/101/F/1/3BHK with correct GST amount and only at the time when they are ready for possession and when Occupancy certificate is obtained for F tower and guarantee of NDC.

1.2 Provide us the timeline for the possession along with guaranteed NDC and Occupancy certificate

2. For the sake of convenience, Section 31 of the Act of 2016 read with Rule 36(1) of the Rule of 2017 are reproduced as under:

"31. Filing of complaints with the Authority or the Adjudicating Officer.-- (1) Any aggrieved person may file a complaint with the Authority or the adjudicating officer, as the case may be, for any violation or contravention of the provisions of this Act or the rules and regulations made thereunder against any promoter allottee or real estate agent, as the case may be.

Explanation.—For the purpose of this sub-section "person" shall include the association of allottees or any voluntary consumer association registered under any law for the time being in force.

(2) The form, manner and fees for filing complaint under sub-section (1) shall be such as may be specified by regulations".

"Rule 36. Filing of complaint with the Authority and inquiry by the Authority.[Section 31,71 (1) and 84(2)(zc)]-- (1) Any aggrieved person may file a complaint with the Authority for any violation under the Act or the rules and regulations made thereunder, save as those provided to be adjudicated by the adjudicating officer, in Form 'M' which shall be accompanied by a fee of one thousand in the form of a demand draft or a bankers cheque drawn on a scheduled bank in favor of the Authority and payable at the branch of that bank at the station where the seat of the Authority is situated".

3. The complainants submitted the following in the complaint: -

3.1 Complainant stated that he is the buyer of Flat No. F/101 type- 3 BHK in the project namely "The Address" situated at New Chandigarh SAS Nagar

Mohali. BSP of the unit is Rs. 37,00,000/- and total cost of the unit is Rs.42,08,750/- including GST of Rs.41,500/-.

3.2 The builder is demanding GST amounting to Rs.3,47,000/- as per demand letter (with ref no. Add/F/101 dated 12th March 2025) whereas as per schedule C of 'agreement for sale' dated 23.09.2019, only 1% GST amounting to Rs 41,500 was applicable.

3.3 The builder is demanding full payment without the guarantee of the NDC or Occupancy Certificate.

3.4 The possession of the property was due on or before June 2021, but no possession has been offered so far.

3.5 Complainant also stated that on personal visit dated 19.03.2025, it noticed that there is no progress in terms of possession (no lift, no electric work, no door and windows, no paint, no grills, no accessories).

3.6 Vide email dated 04.03.2026, complainant submitted the details of payment made to the respondent and payment of Rs.33,37,501/- has been made to respondent so far and no payment on account of GST has been given so far.

4. As per 'Agreement to sale' dated 23.09.2019, explanation (ii) & (iii) of the terms which is reproduced as under:

i) ...

ii) the total price above excludes Taxes (consisting of tax paid or payable by the promoter by way of GST or

iii) any other similar taxes which may be levied, in connection with the construction of the Project payable by the Promoter) up to the date of handing over the possession of the Unit:

provided that in case there is any change / modification in the taxes, the subsequent amount payable by the Allottee to the promoter shall be increased/reduced based on such change/modification;

iv)

v)

5. Upon notice, Shri Mohd. Sartaj Khan, Advocate, counsel for respondent appeared but no written submission has been submitted even after granting repeated opportunity.

5.1 Vide zimmni order dated 22.01.2026, the proxy counsel of the respondent asked to convey the main counsel of the respondent to provide the following information:

i) Occupancy Certificate of the project in question,

ii) Whether the respondent is ready to give interest to the complainant.


5.2 The respondent has failed to submit any reply in response of the query raised vide zimmni order dated 22.01.2026. Further, vide zimmni order dated 05.03.2026, counsel of the respondent stated that he is not sure whether Occupancy Certificate is available or not. He further asked to ascertain the same. The respondent is further directed to hand over the possession at the earliest if Occupancy certificate is available. In case occupancy certificate is not obtained, the possession has to be offered to the complainants within 2 months after obtaining the same. Respondent also directed that demand notice should clearly indicate all the dues including GST.

5.3 The GST are collected by the respondent on behalf of the Government and the rates of the GST are as per GST Act and to be charged at the applicable rate at the time of payment of the unit. The same has been mentioned in explanation (ii) & (iii) of the terms of 'agreement to sale' dated 23.09.2019. In this regard, respondent is directed to inform the complainant about the

reason for increase in GST charges /change in GST rate is any, along with demand letter.

6. The prayer of the complainant is allowed as per direction in para 5.2 and 5.3 of order. Respondent further directed to issue 'No Dues Certificate' to the complainants after receipt of full payment.

7. File be consigned to the record room after due compliance.


22/4/26
(Binod Kumar Singh)
Member, RERA, Punjab

Rera, Punjab