## West Bengal Real Estate Regulatory Authority Calcutta Greens Commercial Complex (1st Floor) 1050/2, Survey Park, Kolkata- 700 075.

## Complaint No.WBRERA/COM000152

Jaydeep Paul ...... Complainant

Vs.

## Siddha Waterfront LIp...... Respondent

Sl. Number	Order and signature of Officer	Note of action
and date of		taken on
order		order
01	Complainant is present in the online hearing filing hazira	
31.07.2023	through email.	
	Shri. Gopal Krishna Lodha, Chartered Accountant and	
	Ms. Rituparna Sengupta, Authorized Representative of the	
	Respondent Company are present in the online hearing on	
	behalf of the Respondent filing hazira and Vakalatnama through	
	email.	
	Heard both the parties in detail.	
	As per the Complaint Petition, the Complainant stated	
	that the Respondent had collected the GST amount from the	-
	Complainant @12% and had promised to give him refund of the	
	input taxes but now the Respondent are not refunding the	
	Complainant the GST amount and had profiteered entirely from	
	the total GST collection @12% which they were supposed to pass	
	back to the home buyers.	
	The Complainant prayed for the relief of refund of the	
	GST amount collected from him amounting to Rs.1,61,928/-	
	after deducting 1% or actual GST input tax receipt whichever is	
	lesser. The flat had been handed over on May, 2021 but till date	

the Respondent not paid him the GST amount, hence he claims 18% interest on the GST amount.

Respondent stated at the time of hearing that this Authority has no jurisdiction to adjudicate the matter and as per section 171 of the CGST Act, this matter can be adjudicated by CGST Authority as per sub-section (2) of the said section.

After hearing both the parties, the Authority is of the considered view that the matter is not within the purview of RERA Act, 2016 and WBRERA Rules, 2021. So it cannot be admitted for further hearing and order.

Therefore the matter is hereby dismissed on the ground of absence of jurisdiction.

The Complainant is at liberty to go to the proper forum for adjudication of this matter.

Let the copy of this order be served to both the parties through speed post and email immediately.

(SANDIPAN MUKHERJEE)

Chairperson

West Bengal Real Estate Regulatory Authority

(BHOLANATH DAS)

Member

West Bengal Real Estate Regulatory Authority

(TAPAS MUKHOPADHYAY)

Member

West Bengal Real Estate Regulatory Authority