BEFORE TELANGANA REAL ESTATE REGULATORY AUTHORITY

[Under the Real Estate (Regulation and Development) Act, 2016]

Date: 18th February, 2026

Quorum: **Dr. N. Satyanarayana, IAS (Retd.), Hon'ble Chairperson**
Sri K. Srinivasa Rao, Hon'ble Member
Sri Laxmi Narayana Jannu, Hon'ble Member

COMPLAINT NO. 298/2025/TGRERA & 299/2025/TGRERA

1. Vannemreddy Sriram Sagar,
2. Vannemreddy Varalakshmi Annapurna,
R/o. Mithila Meadows, Flat No.303,
4th Floor, Road No 11, Renuka Yellamma Colony,
Nearby Renuka Yellamma Temple, Bachupally, Miyapur,
Hyderabad, Telangana - 500090.

…Complainants

Versus

M/s Pacifica Construction Pvt. Ltd. represented by its CEO, Mr. Ashish Handa
C/o.M/s.Nebula Infraspace LLP
Nebula Aavaas Hyderabad, Bollaram Road,
Coca-Cola Junction, Ameenpura, Miyapur, Hyderabad-500049.

…Respondent

The present matter filed by the Complainant mentioned herein-above came up for hearing before this Authority in the presence of the Complainant, and the Respondent's counsel M. Naga Deepak and V. Ravi Kiran. Upon hearing the submissions of all the parties, this Authority proceeds to pass the following **ORDER:**

2. The present Complaint has been filed by the Complainant under Section 31 of the Real Estate (Regulation & Development) Act, 2016 (hereinafter referred to as the "Act") read with Rule 34(1) of the Telangana Real Estate (Regulation and Development) Rules, 2017 (hereinafter referred to as the "Rules") seeking appropriate relief(s) against the Respondent.

A. Brief facts of the Case as per Form M filed by Complainants

3. It was submitted that Mrs. Vannemreddy Varalakshmi Annapurna and Mr. Vannemreddy Sriram Sagar (hereinafter "the Complainants") were the allottees of two separate flats, Flat No. CW1-206 (Case 298/25) and Flat No. CW1-207 (Case 299/25), in the project "AAVAS HYDERABAD" located at Bachupally, Medchal-Malkajgiri District.

4. It was submitted that in 2017, the sales team of the builder (Pacifica) informed the Complainants that all flats had been sold and the only option was to purchase a flat from an existing customer. It was stated that the builder accepted the transfer, for which the Complainants paid a transfer fee of ₹5,900/- (including 18% GST). The flats were reportedly allotted to them via an official allocation letter on 28/12/2017.

5. It was alleged that the builder was now penalizing the Complainants with a late fee charge. The Complainants contended that this charge was supposed to be paid by the original customer or pertained to the period when the flats were not allocated to them. It was further submitted that these late fee charges were not disclosed prior to the allotment, nor were they mentioned in the signed transfer policies.

6. In the matter of Flat No. CW1-206 (Case 298/25), it was submitted that the flat admeasured 607 sq. ft. and was allotted vide booking form dated 08/02/2018 for a total consideration of ₹21,00,922/- (excluding GST). It was stated that a total of ₹18,28,239/- had been paid in multiple instalments between December 2017 and November 2024.

7. In the matter of Flat No. CW1-207 (Case 299/25), it was submitted that the flat admeasured 607 sq. ft. and was allotted vide booking form dated 08/02/2018 for a total consideration of ₹21,00,922/- (excluding GST). It was stated that a total of ₹17,58,232/- had been paid in multiple instalments between December 2017 and November 2024.

8. It was submitted for both complaints that the promoter executed an unregistered Agreement for Sale (AFS) on 22/11/2018. It was contended that as per Para 10 of the AFS, the promoter committed to deliver the flats within 60 months, establishing a deadline of 22/11/2023, which had expired.

9. It was further submitted that the promoter was allegedly registering flats for other customers without "habituated conditions (having no water and no electricity)," even though the flats had minor pending works. The Complainants stated that they were approaching the authority after making multiple unsuccessful attempts to obtain an update.

10. It was alleged that the promoter was promoting the project under the brand "NEBULA" (M/s. Nebula Infraspace LLP) and issuing booking forms and allotment letters under that name, whereas the project was registered by M/s. Pacifica Constructions Pvt. Ltd. as the promoter.

11. It was also contended that the promoter was misleading the public by advertising the project as "AAVAAS by Nebula," while the RERA-registered name was "AAVAS HYDERABAD."

12. It was alleged that the promoter collected GST at 12% initially, and later at 8%, whereas the Complainants contended that the applicable rate for affordable housing should be 1%.

13. It was submitted that as per the Agreement of Sale (Para 8, a, ii), the promoter was to collect advance maintenance charges for 24 months at ₹1.25 per sq. ft. (costing ₹18,210/-). It was alleged that the promoter, without any information, had increased this charge to ₹3.6 per sq. ft.

14. Finally, it was submitted that based on a confirmation letter from the builder, the Complainants were eligible for the Pradhan Mandri Awas Yojana (PMAY) scheme. It was contended that due to the unreasonable delay in possession, the Complainants were unable to avail the PMAY benefit under the Credit Linked Subsidy Scheme (CLSS), as their eligibility had lapsed. It was asserted that this delay resulted in a direct monetary loss.

B. Reliefs Sought

15. Accordingly, the Complainants sought the following reliefs:

i. *Please direct the promoter to register and hand over the possession of our flat immediately with an occupancy certificate.*

ii. *Please direct the promoter to waive off all of the late fee changes imposed in the cost sheet prior to the official flat allocation.*

iii. *Please direct the promoter to compensate me for the financial loss due to delay in the project as mentioned in AFS and for the mental agony which is tolerated for 7 years.*

iv. *Please direct the promoter to bind the agreement of sale, with respect to the maintenance charges mentioned.*

v. *Please update the GST authority for unfair collection of excess GST from the allottees and direct the promoter to refund the excess percentage collected along with the interest.*

C. Counter filed by the Respondents.

16. It was affirmed by Vikram Daitha, the authorized signatory of the Respondent, who stated that he was well acquainted with the facts of the cases and swore to the contents of the present affidavits.

17. At the outset, it was submitted that the present complaints were not maintainable either in facts or in law and were only vexatious and frivolous litigation to harass the Respondent herein.

18. In relation to the first prayer, it was respectfully submitted that the Complainants were offered to clear the existing dues and proceed for registration right from the month of April 2025. It was stated that the authorized representative of the Respondent had appeared before the Hon'ble Authority and conveyed the willingness to register the sale deeds, subject to payment of all amounts due as agreed by the Complainants themselves. The Respondent reiterated its readiness to register the sale deeds and handover possession even today, subject to the payment of all amounts due.

19. It was further submitted that the entire project was complete, and an application for an occupancy certificate had been submitted to the Competent Authority and was under process. It was contended that the project could not be stated as incomplete, and in fact, the clubhouse and common areas were also complete. It was added that the Respondent was ready to rectify any defects pointed out in the complainants' units and that the only reason for non-registration was the delay in the Complainants making the payments.

20. In so far as the second prayer regarding late payment charges, it was submitted that the Complainants were not the first purchasers of the apartments. It was stated that the subject apartments were sold to other allottees who defaulted in payments. Thereafter, the Complainants were brought in by the defaulting parties to take over the allotments and therefore stepped into the shoes of the defaulting allottees, thereby agreeing to clear the delayed payment charges. It was further submitted that the original allocations were in 2017, and the Complainants were allocated the units in 2018 at the same price, and keeping in view the reduced price, they had agreed to the payment. It was argued that the Complainants could not now seek a waiver, especially since after paying the downpayment, every subsequent payment had been delayed. Reliance was placed on an Order passed by the Ld. Karnataka Real Estate Regulatory Authority (Complaint No. CMP/201230/0007353).

21. Regarding the third prayer for compensation, it was respectfully submitted that the agreement of sale was executed on 18-01-2019, wherein the complainants had agreed to a handover of possession after a period of 60 months from the date of execution. It was submitted that in view of the COVID-19 pandemic, the Hon'ble authority had extended the timeline for completion. It was stated that the Respondent had registered the project Aavas Hyderabad (No.

P02200000223), which was valid up to 31-12-2024, and a further extension of 6 months ending 30-06-2025 was granted. Therefore, it was contended that the question of delay did not arise, much less the payment of compensation for such non-existent delay.

22. Regarding the fourth prayer concerning maintenance charges, it was stated that while it was true the agreement specified Rs. 1.25 per sft, this price was agreed upon in 2019 based on 2016 charges. It was submitted that prices had subsequently risen, entitling the Developer to enhance the charges. It was argued that the Agreement for sale specifically stated charges would be fixed on an estimate basis, with actual costs collected subsequently. Therefore, as actual costs had gone up, the Respondent was charging Rs. 3.6 per sft, and there was no illegality.

23. Regarding the fifth prayer concerning GST, it was submitted that the applicable rate for affordable projects was 8% with input tax credit. A new mandatory rate of 1% (without input tax credit) was prescribed vide Notification No 03/2019 for projects commencing on or after 1st April 2019. It was stated that the notification provided builders of ongoing projects, which this was, an option to continue with the 8% rate or opt for the 1% rate and reverse input tax credit. It was submitted that opting for the 1% rate would necessitate increasing unit prices, so the Respondent decided to continue with the 8% rate to maintain the same contractual consideration, passing on the benefit of input tax to the allottees. It was also noted that sales started prior to the implementation of the 1% GST regime.

24. In the para-wise response to the facts of the case, it was stated as true to the extent that the Complainants had booked Flat No. CW1-206 in the project Aavas Hyderabad (Case No. 298/25) and Flat No. CW1-207 (Case No. 299/25). It was stated as true that the allocation for both was done on 28-12-2017. It was stated as true that the Respondent had committed to deliver Flat No. CW1-206 within 60 months from 22-11-2018, and Flat No. CW1-207 within 60 months from 28-11-2018. It was argued that by virtue of executing the agreement of sale dated 22-11-2018 for both flats, the Complainants had accepted delivery after 60 months from the signing date, which would supersede any previous agreements. It was stated as true that the Complainant in Case No. 298/25 had paid an amount of Rs. 18,28,239/- and the Complainant in Case No. 299/25 had paid an amount of Rs. 17,58,232/-. However, it was submitted that the balance sale consideration had to be paid for both flats, upon which the Respondent would execute a registered sale deed. It was specifically denied that the Respondent was not delivering or registering the flats; it was submitted that the Complainants themselves acknowledged that the construction was complete and an occupancy certificate was awaited. It was reiterated that

the Respondent was ready to execute the sale deeds subject to clearance of all dues. The contents regarding the project being promoted under the brand name Nebula, which facilitated marketing, were stated as true and not illegal. The allegations that taking marketing support was misleading, and that the applicable GST was 1%, were stated as incorrect and denied, with the Respondent maintaining that the applicable GST was 8%.

25. Therefore, in view of the above, it was humbly prayed that the authority be pleased to dismiss the present complaint.

D. Rejoinder filed by the Complainants

26. It was affirmed by Vannemreddy Varalakshmi Annapurna and Vannemreddy Sriram Sagar, the Complainants herein, who stated that they were fully conversant with the facts and circumstances of the case and had perused the Counter-Affidavit filed by the Respondent.

27. It was submitted that the contents of the Respondent's Counter-Affidavit, except for what was expressly admitted, were categorically denied as being contrary to the facts on record. The preliminary objection raised by the Respondent that the present complaints were "vexatious and frivolous" was stated as not only baseless but as a calculated attempt to evade their fundamental contractual and statutory obligations under the Act.

28. Regarding the Respondent's assertion that they were prepared to register the property subject to the clearance of dues, it was submitted that this was a disingenuous pretext for their own default. It was stated that the Complainants had consistently demonstrated readiness and willingness to settle all legitimate dues and had paid accordingly. It was submitted that 87% of the payment had been completed for both flats.

29. For Flat No. CW1-206 (Case No. 298/25), it was submitted that Rs 18,28,239/- had been paid up to December 2024, out of Rs 21,00,922/-.

30. For Flat No. CW1-207 (Case No. 299/25), it was submitted that Rs 17,58,232/- had been paid up to December 2024, out of Rs 21,00,922/-.

31. For both cases, it was submitted that after that payment, the Complainants had followed up multiple times via email asking when the flat would be handed over and when registration would take place, stating they would pay the balance based on those confirmations, but had received no response, which was a failure of the promoter's duty to keep the allottee informed under Section 19(3) of RERA. It was submitted that the Respondent had deliberately failed to furnish a transparent and itemized Statement of Accounts, and it was apprehended that the

alleged "dues" were inflated with unauthorized interest penalties arising directly from the Respondent's own delays. It was stated that the Complainants were in a dilemma about proceeding with registration due to: 1. The Respondent seeking penalties from a regime prior to their allotment and doubling transfer charges. 2. The life-threatening matter of entering a flat without an OC and CC. 3. Post-registration issues seen from other flat owners.

32. Regarding the Respondent's claims of project completeness, it was noted that the counter stated both that possession was ready immediately and that the OC was still in process, which was contended as illegal as per the RERA Telangana Act. It was noted that many owners who registered without an OC faced numerous issues post-registration. The Complainants stated they did not wish to proceed with registration until the OC was issued or their concerns (which were the same as those mentioned by other owners) were addressed. Reference was made to Section 11(4)(b) and Section 19(10) of the RERA Act, making it mandatory for the developer to obtain an OC/CC before offering possession, and the Complainants reserved their right to delay registration due to the Respondent's non-compliance.

33. Regarding penalties from the previous customer, it was submitted for both flats that the flat was transferred via a resale transaction (transfer charges 5000 + 9% GST), and the Agreement of Sale contained no clause making the Complainants liable for penalties incurred by the earlier allottee. It was stated that these charges were not incorporated in the agreement of sale. It was argued that as per contract and property law, the Complainants were not a party to the builder's agreement with the earlier allottee and could not be held liable for their defaults. It was noted that the marketing team had asked the Complainants to send 50,000 to Mr. Rakesh Reddy (the previous owner), and NEFT details were attached. It was also noted that the cost sheets provided before April 2025 did not mention these penalties.

34. Regarding compensation for delay, it was submitted that the Respondent's reliance on a 60-month possession clause from the Agreement for Sale dated 22-11-2018 was a gross misrepresentation. The delay period was defined as the time from November 22, 2023 (the date after 60 months from the agreement period) until the date the flat is handed over in a fully habitable condition, post-OC and CC, accounting only for *force majeure* extensions granted by RERA Telangana. It was requested that interest be granted for the said delay period on the amount paid. A builder's declaration (Form B) was provided for estimation purposes.

35. Regarding the increase in maintenance charges, it was submitted that, as per the Agreement of Sale (dated 22-11-2018), the agreed charge was ₹1.25 per square foot. It was

argued that the unilateral increase to the current demand of ₹3.60 per square foot was not contractually valid without prior notice, owner consensus, or a registered maintenance agreement, especially since the builder had exceeded the 60-month timeline and had not provided an OC/CC or habitable unit.

36. Regarding GST Collection, it was submitted that the Respondent's justification for levying GST at 8% was legally untenable and an unfair trade practice. It was claimed the project was explicitly marketed as "affordable housing," for which the 1% GST rate was applicable. It was argued that the Respondent's unilateral decision to opt for a different tax regime, without the knowledge or consent of the Complainants, was a flagrant violation.

37. Regarding the allegation of the allotment date, the Complainants agreed that the latest flat allocation was given on 28/12/2017.

38. Regarding the Respondent's claims of project completeness, it was submitted that the Respondent's statements were contradictory, claiming the project was complete while the OC process was simultaneously in progress. It was reiterated that getting registration without an OC might land the Complainant in trouble, as seen with other customers. It was stated that the Complainant could not go for registration unless given an assurance that post-registration issues would be taken up and the previous allottee's delay payment would be waived.

E. Points for Consideration

39. After considering the facts stated and submissions made by both parties, the following question arises before this Authority:

I. Whether the Complainants are entitled to the reliefs sought? If so, to what extent?

F. Observations of the Authority

Relief (i) and (ii)

40. Before determining Relief No. (i), which pertains to the registration and handover of the subject flats, this Authority finds it necessary to first examine the issue raised under Relief No. (ii) relating to the late payment charges reflected in the Respondent’s cost sheets. This is because the determination of such charges directly impacts the final settlement of dues, which in turn forms the basis for the execution and registration of the Sale Deed. Unless the legitimacy of these charges is adjudicated, the Complainants cannot be expected to clear their dues, and the registration process under Section 17 of the RE (R & D) Act, 2016 cannot proceed in a fair and transparent manner.

41. With regard to the second relief, the Complainants have contended that a significant portion of the late fee charges demanded by the Respondent pertains to periods during which the subject flats were allotted to previous allottees, long before the Complainants received official allotment on 28.12.2017. They have submitted that at no point, either at the time of transfer, re-allotment, or execution of the Agreement for Sale dated 22.11.2018, were they informed of any such pending late fees. They have further contended that they were not signatories to any agreement with the previous allottees, were not aware of their payment defaults, and therefore cannot be penalised for delays that occurred prior to their allotment.

42. The Respondent, on the other hand, has contended that the Complainants "stepped into the shoes" of the earlier allottees, having taken over the allotments at the same original price, and therefore must bear the late fee charges that accumulated during the tenure of the previous customers. It was submitted that the delayed payments by the previous allottees form part of the cumulative liability now reflected in the cost sheets issued to the Complainants.

43. Upon careful examination of the record, this Authority finds that the Respondent has failed to place on record any documentary material whatsoever to substantiate its contention that the subject flats were previously allotted to other allottees and that the Complainants have stepped into the shoes of such earlier allottees. No prior allotment letters, agreements of sale, payment schedules, statements of account, or any contemporaneous records evidencing defaults by any earlier allottee in respect of Flat Nos. CW1-206 and CW1-207 have been produced before this Authority.

44. On the contrary, the Agreement for Sale dated 22.11.2018 executed between the Respondent and the Complainants is the only subsisting contractual document governing the relationship between the parties. A perusal of the said Agreement for Sale does not disclose any reference to a previous allotment, nor does it contain any clause stipulating that the Complainants would be liable to discharge late payment charges or other dues allegedly incurred by any earlier allottee. In the absence of any such contractual stipulation, the Respondent's assertion that the Complainants assumed the liabilities of a prior allottee is wholly unsupported.

45. This Authority further observes that liability for late payment charges must necessarily flow either from a contractual obligation expressly undertaken by an allottee or from defaults attributable to that allottee's own conduct. In the present case, in the absence of any proof of a prior allotment and in the absence of any clause binding the Complainants to such alleged prior

defaults, the Respondent cannot unilaterally impose late payment charges pertaining to periods anterior to the official allotment made in favour of the Complainants.

46. Further, once the Respondent voluntarily issued allotment letters in favour of the Complainants on 28.12.2017 and thereafter executed the Agreement for Sale dated 22.11.2018, any earlier contractual relationship with previous allottees stood superseded with respect to the subject flats. The Complainants became allottees afresh, under new agreements and new payment schedules. Therefore, all obligations must emanate only from the contractual relationship that exists between the present Complainants and the Respondent.

47. Accordingly, this Authority holds that the Complainants cannot be made liable for late payment charges, if any, allegedly arising out of defaults attributable to any previous allottee. The imposition of such charges would be arbitrary, contrary to the Agreement for Sale dated 22.11.2018, and violative of the principles of fairness and transparency embodied under the Real Estate (Regulation and Development) Act, 2016.

48. Consequently, this Authority directs that the calculation of the amounts due and payable by the Complainants to the Respondent shall be reworked after excluding all late payment charges attributable to any alleged previous allottee. The Respondent shall compute late payment charges, if any, only with reference to defaults, if any, committed by the Complainants themselves after the date of allotment in their favour, strictly in accordance with the terms of the Agreement for Sale.

49. This Authority now proceeds to consider Relief No. (i) concerning registration and handover of the flats. In this regard, the Respondent has stated that the project "AAVAS HYDERABAD" is complete and that the Occupancy Certificate has been applied for and is under process. Once the Occupancy Certificate is obtained, the project ceases to be under construction, and the statutory obligation of the promoter to execute registration stands crystallised.

50. Section 17 of the Real Estate (Regulation and Development) Act, 2016 mandates that the promoter shall execute a registered conveyance deed in favour of the allottee and hand over possession. It is reproduced here for reference:

> ***17. Transfer of title****.—(1) The promoter shall execute a registered conveyance deed in favour of the allottee along with the undivided proportionate title in the common areas to the association of the allottees or the competent authority, as the case may*

be, and hand over the physical possession of the plot, apartment of building, as the case may be, to the allottees and the common areas to the association of the allottees or the competent authority, as the case may be, in a real estate project, and the other title documents pertaining thereto within specified period as per sanctioned plans as provided under the local laws: Provided that, in the absence of any local law, conveyance deed in favour of the allottee or the association of the allottees or the competent authority, as the case may be, under this section shall be carried out by the promoter within three months from date of issue of occupancy certificate.

(2) After obtaining the occupancy certificate and handing over physical possession to the allottees in terms of sub-section (1), it shall be the responsibility of the promoter to handover the necessary documents and plans, including common areas, to the association of the allottees or the competent authority, as the case may be, as per the local laws: Provided that, in the absence of any local law, the promoter shall handover the necessary documents and plans, including common areas, to the association of the allottees or the competent authority, as the case may be, within thirty days after obtaining the completion certificate.

51. Thus, upon receipt of the Occupancy Certificate, it is the bounden duty of the promoter to take steps for execution of the sale deeds and the same cannot be withheld except for legitimate dues lawfully payable by the allottee.

52. Accordingly, the Respondent is directed to furnish to the Complainants a clear, itemised, and revised Statement of Accounts, strictly in accordance with the Agreement for Sale dated 22.11.2018 and the findings recorded by this Authority hereinabove, indicating only the legitimate dues payable by the Complainants.

53. Upon receipt of such revised Statement of Accounts, the Complainants shall clear the legitimate dues, if any, within the time stipulated therein. Upon such clearance and upon issuance of the Occupancy Certificate, the Respondent shall proceed to execute and register the sale deeds in respect of Flat Nos. CW1-206 and CW1-207 in favour of the Complainants, in accordance with Section 17 of the RE (R & D) Act, 2016.

Relief (iii)

54. Moving on to the third relief sought by the Complainants, namely the claim for compensation for the alleged financial loss and mental agony suffered by the Complainants due to the delay in completion and delivery of the flat, this Authority finds it necessary to clarify the statutory scheme governing adjudication of such claims under the Real Estate (Regulation and Development) Act, 2016.

55. Under the framework of the RE (R&D) Act, 2016, a clear distinction is drawn between the jurisdiction of the Regulatory Authority and that of the Adjudicating Officer. While this Authority is empowered to regulate, enforce obligations of promoters, and issue directions under Sections 37 and 38 of the RE (R&D) Act, 2016, claims relating to compensation or monetary damages fall exclusively within the domain of the Adjudicating Officer appointed under Section 71 of the RE (R&D) Act, 2016.

Relief (iv)

56. With regard to the issue of maintenance charges, this Authority notes that the Agreement of Sale between the parties was entered into in the year 2018. It is an admitted position that more than six years have elapsed since the execution of the said Agreement. During this period, there has been a substantial increase in the cost of goods, services, manpower, utilities, and other inputs required for the upkeep and maintenance of a residential apartment complex.

57. This Authority takes notice of the fact that inflationary pressures over a prolonged period inevitably result in the escalation of maintenance-related expenses. In such circumstances, a rigid insistence on the maintenance charges stipulated at the time of execution of the Agreement of Sale, without accounting for the passage of time and actual operational costs, would be impractical. Accordingly, this Authority is of the view that the Respondent is justified in revising the maintenance charges to ₹3.6 per square foot, considering the lapse of time and increase in maintenance costs.

58. At the same time, it is the view of the Authority that the determination of maintenance charges must eventually reflect the collective will of the allottees and the actual cost incurred for maintaining common areas and facilities. The promoter cannot unilaterally fix or continue to revise maintenance charges.

59. Therefore, while upholding the revision of maintenance charges at this stage, this Authority directs the Respondent to convene a General Meeting of the Association of Allottees,

within a reasonable time, for the purpose of placing before them the maintenance requirements and arriving at a consensus regarding the maintenance charges to be levied henceforth. Upon such determination by the Association, the maintenance charges shall be governed accordingly.

Relief (v)

60. With respect to the fifth relief sought namely, the allegation that the Respondent has unfairly collected GST at 8% instead of the concessional 1% applicable to affordable housing, and the corresponding prayer to recommend action against the Respondent, this Authority deems it necessary to delineate the scope of its jurisdiction under the Real Estate (Regulation and Development) Act, 2016.

61. The issue raised by the Complainants pertains entirely to the applicability of the correct rate of Goods and Services Tax (GST) and whether the Respondent has lawfully discharged its obligations under the GST statutory framework. The assessment of tax liability, correctness of tax rates applied, classification of the project under GST, and any alleged excess or improper collection of GST fall exclusively within the domain of the GST authorities, constituted under the Central Goods and Services Tax Act, 2017.

62. Accordingly, this Authority has no jurisdiction to adjudicate whether GST has been wrongly collected or to issue recommendations or directions to the GST Department on such matters. Any grievance regarding the rate charged, excess collection, or misclassification must be raised before the appropriate GST authority in accordance with the procedures laid down under the GST laws.

63. Hence, the Complainants are directed to approach the competent authority within the GST Department for redressal of their grievance, if they are so advised. No further orders are required on this issue.

G. Directions of the Authority

64. In light of the discussions and findings made hereinabove, this Authority, vide its powers under Sections 37 and 38, issues the following directions to the Respondent:

i. The Respondent is directed to rework and revise the Statement of Accounts in respect of Flat Nos. CW1-206 and CW1-207 by excluding all late payment charges attributable to any alleged previous allottee and by computing late payment charges, if any, only with reference to defaults, if any, committed by the Complainants themselves after the

date of allotment on 28.12.2017, strictly in accordance with the Agreement for Sale dated 22.11.2018, and the same shall be furnished to the Complainants.

ii. The Complainants are directed to clear the legitimate dues, if any, and upon such clearance, the Respondent shall proceed to execute and register the sale deeds in respect of Flat Nos. CW1-206 and CW1-207 in favour of the Complainants, in accordance with Section 17 of the RE (R & D) Act, 2016, and hand over possession in accordance with law.

iii. The Respondent is directed to convene a General Meeting of the Association of Allottees, within thirty (30) days from the date of this Order, for the purpose of determining the maintenance charges henceforth, as the project stands complete. The maintenance charges shall thereafter be governed in accordance with the decision taken by the Association.

iv. Failure to comply with the above directions by the parties shall attract penal action in accordance with Section 63 of the RE (R & D) Act, 2016.

65. In view of the above, the present complaint is disposed of. No order as to costs.

Sd/-	**Sd/-**	**Sd/-**
Sri K. Srinivasa Rao,	**Sri Laxmi Narayana Jannu,**	**Dr. N. Satyanarayana, IAS (Retd.),**
Hon'ble Member,	**Hon'ble Member,**	**Hon'ble Chairperson,**
TG RERA	**TG RERA**	**TG RERA**