

M/s GLS Infrastructure Pvt. Ltd.

Vs.

Harish Bhardwaj

Appeal No. 159 of 2023

Present: Mr. Gaurav Jaglan, Advocate  
for the appellant.

As per report from the Registry, pre-deposit amount as envisaged by proviso to Section 43(5) of the Real Estate (Regulation and Development) Act, 2016 has been made by the appellant.

At the outset, learned counsel for the appellant submits that this Tribunal has already dismissed Appeal no. 790 of 2022 titled as M/s GLS Infrastructure Pvt. Ltd. Vs. Sunita Upadhaya vide order dated 03.03.2023, in which, similar grounds were raised. In the instant appeal, he has referred to circular No. 188/20/2022-GST dated 27<sup>th</sup> December, 2022 issued by Principal Commissioner (GST). He submits that same needs to be taken into consideration.

Appeal be registered.

Issue notice for 21.12.2023.

Process be issued for this purpose.

Justice Rajan Gupta  
Chairman  
Haryana Real Estate Appellate Tribunal

Anil Kumar Gupta  
Member (Technical)

07.11.2023  
Manoj Rana