

ಕರ್ನಾಟಕ ರಿಯಲ್ ಎಸ್ಟೇಟ್ ನಿಯಂತ್ರಣ ಪ್ರಾಧಿಕಾರ,

Karnataka Real Estate Regulatory Authority,
1/14, 2nd Floor, Silver Jubilee Block, Unity Building Backside, CSI Compound,
3rd Cross, Mission Road, Bengaluru-560027

PROCEEDINGS OF THE AUTHORITY BEFORE BENCH - 4

SHRI RAKESH SINGH, HON'BLE CHAIRMAN

DATED THIS 06th OCTOBER 2026

COMPLAINT NO.01212/2024

COMPLAINANT....	ANAND KUMAR GUPTA #87, 1st Main, 3rd Cross, Chikkaswamy Layout, JP Nagar 6 th Phase, Bengaluru Urban-560078 (In person)
RESPONDENT....	CASAGRANT LOTUS PRIVATE LIMITED Salma Bizhouse, No.34/1, 4th Floor, Meane Avenue Road, Opp to Lakeside Hospital, Ulsoor Road, Near Ulsoor Lake Bengaluru Urban - 560042. (Rep by Amaresh M - Advocate)
PROJECT NAME	CASAGRANT CASABLANCA
REGISTRATION NO	PRM/KA/RERA/1251/310/PR/040524/006862

JUDGMENT

1. The complaint is filed on under section 31 of RERA Act, against respondent/promoter with regard to project "**CASAGRANT CASABLANCA**" situated at Sy.No.18/1A5, 18/3, 18/1A7, 18/1A8, 18/1A9, 18/1A10, 18/1A11 and 18/1A12 of Mallasandra Village, Uttarahalli Hobli, Ward No.198, Bengaluru South, Bengaluru Urban.

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2. The complainant sought for the relief of revised sale agreement with final price as total cost of Rs.1,09,83,000/- (Rupees One Crore Nine Lakhs Eighty Three Thousand Only) + valid GST.
3. This project has been registered with RERA vide registration no. PRM/KA/RERA/1251/310/PR/040524/006862. Valid till 04.05.2029.

Brief facts of the complaint is as under:

4. The complainant has booked flat bearing No.1513 in the project **"CASAGRAND CASABLANCA"** developed by the respondent/promoter "Casagrand Lotus Private Limited" situated at Sy.No.18/1A5, 18/3, 18/1A7, 18/1A8, 18/1A9, 18/1A10, 18/1A11 and 18/1A12 of Mallasandra Village, Uttarahalli Hobli, Ward No.198, Bengaluru.
5. The agreement of sale was executed on 26.07.2024 for total sale consideration amount of Rs.1,23,51,184/- (Rupees One Crore Twenty Three Lakhs Fifty One Thousand One Hundred and Eighty Four Only) and the complainant paid the advance amount of Rs.2,00,000/- (Rupees Two Lakhs Only). The respondent assured the date of delivery of possession on or before 04.05.2029 + 3 Months grace period.
6. The complainant has booked the unit during pre-launch where unit price and layout was not known and was only disclosed during project launch. Discussion happened only on per square feet and was told other charges are common GST charges are as per Government slab, as it has to be submitted to Government. The total cost was Rs.1,09,83,000/- (Rupees One Crore Nine Lakhs Eighty Three Thousand Only) on which GST was calculated at Rs.13,18,000/-

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(Rupees Thirteen Lakhs Eighteen Thousand Only). When the complainant received the sale deed from bank after few months, GST amount was mentioned at Rs.5,85,771/- (Rupees Five Lakhs Eighty Five Thousand Seven Hundred and Seventy One Only) which was very less as compared to cost sheet provided during the project launch. When asked the same with CRM, they were not responding. Hence, this complaint.

7. The complainant has produced the documents such as copies of agreement of sale and mails.
8. After registration of the complaint, in pursuance of the notice the respondent had appeared before this Authority through the counsel and has filed the statement of objection dated 08/04/2026.
9. The respondent submits that the complaint is false and incorrect. The complaint is vexatious, frivolous and the same has been filed with an intention to harass the respondent. The complainant is put to strict proof of the allegations made by them against the respondent developer.
10. The complainant was interested in purchasing a residential unit in the project named "CASAGRAN CASABLANCA" and approached the respondent representatives to purchase the residential apartment bearing unit no.1513, in the residential project named as "CASAGRAN CASABLANCA". The complainant agreed to purchase the schedule property for the valid sale consideration as agreed under the sale agreement dated 26.07.2024.



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11. Admittedly, the project will be completed on or before 04.05.2029 + 3 months grace period in accordance with law and the agreed terms and conditions. The respondent submits that the complainant has filed a premature complaint.
12. The respondent denies all the allegations of misrepresentation and submits that the project is being developed in compliance with RERA, sanctioned plans, and contractual obligations. Hence, question of delay as alleged in the complaint at this stage will not arise, and any claim for interest or compensation, if applicable, can arise only after the contractual possession date. In the present case project completion date was on 04.05.2029, hence complaint is premature.
13. The actual facts of the complaint show that the complainant is not aggrieved in any manner and there is no breach of performance by the Respondent in any manner and the entire complaint is only an attempt for making wrongful claims clearly committing abuse of process of law and abusing provisions of Act and complaint is liable to be dismissed.
14. This matter was heard on 01.04.2025, 28.04.2025, 06.02.2025, 17.06.2025, 30.06.2025, 21.07.2025, 02.09.2025, 29.09.2025, 03.11.2025, 17.11.2025, 24.11.2025, 16.12.2025, 17.12.2025, 30.12.2025, 19.01.2026, 02.02.2026, 24.02.2026, 02.03.2026, 10.03.2026, 30.03.2026, 08.04.2026, 28.04.2026 and 25.05.2026.
15. **On the above averments, the following points would arise for my consideration:-**
 - 1) Whether the complainant is entitled for the relief claimed?
 - 2) What order?

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16. **My answer to the above points are as under:-**

- 1) In the affirmative.
- 2) As per the final order for the following.

REASON

17. **Finding on point no.1:-** It is admitted fact in this case that the complainant has booked flat bearing no.1513 in the project “CASAGRAND CASABLANCA” developed by the promoter “Casagrand Lotus Private Limited” situated at Sy.No.18/1A5, 18/3, 18/1A7, 18/1A8, 18/1A9, 18/1A10, 18/1A11 and 18/1A12 of Mallasandra Village, Uttarahalli Hobli, Ward No.198, Bengaluru Urban.
18. The agreement of sale was executed on 26.07.2024 for total sale consideration amount of Rs.1,23,51,184/- (Rupees One Crore Twenty Three Lakhs Fifty One Thousand One Hundred and Eighty Four Only) and the complainant paid the advance amount of Rs.2,00,000/- (Rupees Two Lakhs Only). The respondent assured the date of delivery of possession on or before 04.05.2029 + 3 Months grace period.
19. The complainant has booked the unit during pre-launch where unit price and layout was not known and was only disclosed during project launch. Discussion happened only on per square feet and was told other charges are common GST charges are as per Government slab, as it has to be submitted to Government. The total cost was Rs.1,09,83,000/- (Rupees One Crore Nine Lakhs Eighty Three Thousand Only) on which GST was calculated at Rs.13,18,000/- (Rupees Thirteen Lakhs Eighteen Thousand Only). When the complainant received the sale deed from bank after few months, GST amount was mentioned at

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Rs.5,85,771/- (Rupees Five Lakhs Eighty Five Thousand Seven Hundred and Seventy One Only) which was very less as compared to cost sheet provided during the project launch. When asked the same with CRM, they were not responding.

20. The agreement for sale dated 26.07.2024 is clear that the total price includes the advance amount paid by the purchaser and includes Rs.5,85,771/- (Rupees Five Lakhs Eighty Five Thousand Seven Hundred and Seventy One Only) towards GST and Rs.50,000/- (Rupees Fifty Thousand Only) corpus amount. The respondent in fact has collected excess amount towards GST and the allottee is entitle to claim a refund of excess GST paid due to variation or reduction in tax slab rates. Under section 171 CGST Act, Real Estate Developers are legally obligated to pass the benefits of any GST rate reduction directly to the home buyers. If the promoter continues to charge a higher tax slab then it is classified as "profiteering and excess collection of tax is unfair trade practice". The allottee can claim money back directly from the Government through portal mechanism. Therefore, the complainant is justified in seeking revised cost of flat with valid GST.

21. The RERA Authorities have issued directions to the builder to comply with Government notified rate of GST and assist allottees in recovering over charged taxes. Hence, in accordance with the terms of agreement the respondent is directed to include GST to the extent of Rs.5,85,771/- (Rupees Five Lakhs Eighty Five Thousand Seven Hundred and Seventy One Only) to the sale consideration under section 11(3) & (4) of the RERA Act. If any taxes which may be levied, in connection with the



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construction of the project, to be paid by the purchaser on or before handing over the possession of the apartment. It is also clear in the agreement that in case any change/modification in the taxes, the subsequent amount payable by the purchasers to the developer shall be increased/reduced based on such change/modification. Hence, the claim of the complainant is justified at this juncture. The respondent can claim the rate of tax imposed by the government at the time of handing over of the possession and registration of the flat.

22. The purport and object of RERA Act is to develop and promote Real Estate Sector and at the same time to safe guard the interest of purchasers. The Act gives protection to home buyer and enhanced transparency and "Accountability" in Real Estate transactions and ensures efficient project execution as per plan and dispute resolution.
23. Having regard to all these aspects and the evidence placed on record it would be just and appropriate to allow the complaint as per the final order. Accordingly the point No.1 is answered in the affirmative.
24. The final order in the present Complaint could not be passed within the stipulated period as prescribed under section 29(4) of the Real Estate (Regulation and Development) Act of 2016, due to multiple adjournments sought by Advocates/Parties and other procedural reasons.
25. **My answer to the point no.2:-** In view of the above discussion, this complaint deserves to be allowed. Hence, I proceed to pass the following order.



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ORDER

In exercise of the powers conferred under section 31 of the Real Estate (Regulation and Development) Act, 2016, the complaint bearing No.01212/2024, is hereby allowed as under.

1. Respondent is hereby directed to revise the cost of the flat with valid GST as per the terms of agreement within 60 days from the date of this order.
2. The complainant is at liberty to enforce this order in accordance with law, if the respondent fails to comply with the same.

No order as to costs.


(RAKESH SINGH)
CHAIRMAN
K-RERA