HARYANA RIGHT TO SERVICE COMMISSION
S.C.O. No. 38 & 39 (2nd FLOOR), SECTOR 17-A, CHANDIGARH-160017
Website- https://haryana-rtsc.gov.in/ Telephone: 0172-2711050

Letter No. 4757 **Dated: 13th November, 2025**

To

The Chief Administrator,
Housing Board, Haryana.

Subject: **Revision Details - AAS25/1445924 Name- Smt. BIMLA Service- Issue of No Due Certificate [RTS - 30 Days] Housing Board Self Filed by Applicant on Saral Portal (Saral) on 13.05.2025.**

Sir,

I am directed to forward herewith a copy of the orders dated 11.11.2025 passed by Sh. T.C. Gupta, Chief Commissioner, Haryana Right to Service Commission, Chandigarh in respect of above case for information and compliance. **The CA, Housing Board is requested** to send compliance of these orders, to the Commission by 19.12.2025. The compliance report must be sent only through email to rtsc-hry@gov.in. **A physical copy of the same must not be sent. The reply must mention the name and designation of the signatory without which it shall not be entertained.**

BY THE ORDER OF THE HARYANA RIGHT TO SERVICE COMMISSION AT CHANDIGARH.

Encl: As above

(Sube Khan)
Under Secretary-cum-Registrar,
Haryana Right to Service Commission
E-mail: rtsc-hry@gov.in

Endst. No. 4758 Dated: 13th November, 2025

A copy of the above is forwarded to the appellant – Smt. Bimla Phone No. 9717130838 E-mail:-ashish7140@gmail.com for information.

(Sube Khan)
Under Secretary-cum-Registrar,
Haryana Right to Service Commission
E-mail: rtsc-hry@gov.in

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Final orders

(In respect of Review application of Revision Details - AAS25/1445924 Name- Smt. Bimla Service- Issue of No Due Certificate [RTS - 30 Days] Housing Board Self Filed by Applicant on Saral Portal (Saral) on 13.05.2025.)

These orders are in continuation of the earlier orders of this Commission passed on 15.07.2025, the operative part of which is as follows: -

"The Commission has carefully reconsidered all the facts and circumstances of the case again. While the GST has been correctly charged on the total amount of installments i.e., both principal and interest, however, as per the instructions dated 02.09.2024, a notice should have been issued to the allottees, allowing them a reasonable period to pay the differential amount. In the absence of such notice, charging interest beyond a reasonable timeframe is not justified. For instance, if an allottee approaches the Housing Board for the execution of a conveyance deed or issuance of an NOC in the year 2030, then, as per the current contention of the DO, interest would be charged on the differential GST amount till 2030. This approach is untenable. It is a settled legal position, as upheld in various judgments including those of the Hon'ble Supreme Court and the Hon'ble Punjab & Haryana High Court that where no notice is given to an allottee regarding a change in law or instructions, the concerned agency cannot charge interest for an indefinite period. In this case, the instructions to revise the GST levy were issued on 02.09.2024. Allowing a reasonable period of one month for issuance of notice—say, up to 02.10.2024—any interest charged beyond that date on the differential amount is not justified. Accordingly, the CA, Housing Board, is requested to recalculate the dues of the allottee without charging interest beyond 02.10.2024 and to intimate the revised amount to the complainant. Although the differential amount may be only a few hundred rupees, this recalculation will be in accordance with law and will also address the grievance of the complainant. The CA, HBH is requested to ensure compliance with these directions by 30.07.2025 and inform the same through email to the Commission at rtsc-hry@gov.in."

2. A response was received from CA, Housing Board vide no. HBH/CRO (PM)/A-3/2025/1106 on 30.07.2025, wherein the following was stated:-

   i. No formal notice was issued to the allottees, including the revisionist, regarding the revised GST calculations dated 02.09.2024. This omission was not deliberate but occurred due to administrative constraints.

   ii. It was stated that the revised calculations were reflected on the PMS portal.

   iii. It was further stated that granting any concession by waiving interest on the

differential GST amount may not be feasible. The responsibility to clear the dues lies with the allottees and the same was communicated to the revisionist in this case on 23.05.2025.

iv. Hon'ble Supreme Court judgments in the case of Union of India vs Tarsem Singh (2008) 8 SCC 648 and in the case of State of Haryana vs Bhajan Lal (1992) Supp (1) SCC 335 were cited to support the contention that administrative constraints and systemic limitations should be considered when evaluating compliance with procedural requirements. Further, reference to the absence of mala fide intention was made in restricting financial concessions.

v. It was requested that no concession beyond 02.10.2024 be granted at this stage.

3. After perusal of the reply, the Commission observed the following:-

i. Lack of mala fide intention does not, by itself, justify procedural lapses. Furthermore, the contention that the Estate Manager had communicated the dues to the revisionist on 24.04.2025 is ill-informed, as this assumes that a complainant/allottee would only become aware of the outstanding dues when applying for a service with the Housing Board and discovering the amounts posted without prior notice.

ii. Additionally, the reply does not clarify whether there is any intention to communicate the revised GST calculations to the allottees, now that the issue has been flagged by the Commission. The Commission is of the view that failure to do so hereafter may be treated as mala fide, since it would amount to non-compliance with procedural rules despite being fully aware of them.

iii. While 'administrative constraints' have been cited as the reason for non-communication of the GST notices, no specific details of such constraints have been provided.

4. (a) The above observations were conveyed to the Chief Administrator, Housing Board, Haryana vide letter no. 3204 dated 05.08.2025 and a hearing was scheduled to be held before Sh. T.C. Gupta, Chief Commissioner, Haryana Right to Service Commission on 13.08.2025 at 11:15 am. An additional reply was received from CA, Housing Board vide email dated 12.08.2025. The same is enclosed with these orders and may be treated as part of these orders. The hearing took place as scheduled, which was attended by Sh. J. Ganesan, IAS, CA, Housing Board, Haryana.

(b) CA, Housing Board stated that interest charged on the GST calculations are part of the statutory mandate which the Housing Board charges from its allottees. He further informed that the Board has started maintaining a list of active allottees and the legal contract between the Board and the complainant had expired in February, 2022. It was argued that the complainant was duly informed of the dues on 24.04.2025, after he had applied for the no dues certificate with the Board.

5. The Commission has carefully considered all the facts and circumstances of the case. It is surprising that the Board has consistently chosen a course of action contrary to the established principles of natural justice. CA, Housing Board, in his reply dated

30.07.2025, explicitly stated that no formal notice was served to the allottees, including the complainant, pursuant to the instructions dated 02.09.2024. It was observed that the "non-issuance of notices was not deliberate but was due to administrative constraints." However, no explanation has been provided regarding what these "administrative constraints" were? Such a statement cannot be used as a blanket justification to bypass administrative and legal procedures. Furthermore, with regard to the judgments cited by the CA, Housing Board, the Commission notes that these are out of context and unrelated to the complaint in question. As far as the case titled as Union of India vs Tarsem Singh (2008) 8 SCC 648 is concerned, it pertained to a person who were invalidated out of army service on 13.11.1983 and approached the Hon'ble High Court in 1999 seeking a direction to the Government to pay him disability pension from 13.11.1983. A learned Single Bench vide its order dated 06.12.2000 allowed the writ petition and directed the Army authorities to grant him disability pension at the rate permissible, plus arears of 38 months prior to the filing of writ petition. However, he approached the Division Bench claiming entitlement of pension from the date it felt due which was allowed along with the interest. When the Indian Army challenged the order of the Division Bench, same was set aside and the order of the learned Single Judge was upheld. There is nothing in these orders which support the contentions that administrative constraints and systemic limitations should be considered when evaluating compliance with procedural requirements. Similarly, the case cited at State of Haryana vs Bhajan Lal (1992) Supp (1) SCC 335 was regarding allegations of accumulation of huge properties against the then Chief Minister and his relatives and persons close to him, by misusing power and position etc. In this case also, not even a remote observation has been made by the Hon'ble Supreme Court which support the contention of the Housing Board.

6. Housing Board has pleaded the absence of malafide intent as the reason for its inability to issue notices to the allottees. The Commission holds that while malafide intention may be difficult to ascertain for the delayed period from 03.08.2022 till the instructions dated 02.09.2024 were issued, acting adversely despite having knowledge of the matter—especially after the Commission has flagged the issue—amounts to questionable intent. Moreover, the mandate of the Haryana Right to Service Act, 2014 (hereinafter referred to as the 'Act') is to ensure timely delivery of service. In case, there is gross negligence in delivery of service which is delayed beyond the notified timelines but there is no malafide intention on the part of the service provider, then also the Act comes into operation and a person who commits delay in delivery of notified service can be penalized despite absence of malafide intention. It is not the mandate of the Commission to go into the intention behind the delay but to only see whether the delay was on account of justifiable circumstances or not.

7. As regards the additional reply furnished by CA, Housing Board on 12.08.2025 which neither carries a signature nor on a letterhead but was received from the email id of the concerned officer, the Commission would like to observe pointwise as under:

Point No.	Arguments Made	Commission's Observations
1-4	Additional GST demanded from the applicant was legally valid, correctly calculated and based on the instructions on 02.09.2024. No Dues Certificate (NDC) is pending for issuance because the applicant has failed to clear the statutory dues. These dues arise from the statutory levy which is governed by the Central and State GST Acts. These charges do not arise from a service delivery failure but from applicable tax law, which falls outside the powers of the Commission.	(a) The Commission, in its interim orders dated 15.07.2025, observed that the GST charged in accordance with the instructions dated 02.09.2024 was correct and therefore, remains uncontested. The GST was levied by the Government through a notification dated 03.08.2022. However, it seems that there was some confusion in the Housing Board regarding its implications and that's why they sought the opinion of their consultant, after which the instructions dated 02.09.2024 were issued. Therefore, the dues become payable with effect from the date of notice issued in pursuance of the instructions dated 02.09.2024. Otherwise how would an allottee come to know what interpretation of the notification dated 03.08.2022 issued by the Government has been made by the Housing Board and how much dues he is required to pay. Why should an allottee pay interest for the two-year period from 13.08.2022 till 03.09.2024 when the instructions came in force w.e.f. 02.09.2024 only & not retrospectively and also for the period when no notice was issued along with the amount payable? (b) The Commission reiterates that the GST posted in the account of the allottee, based on the said instructions, is neither contested nor condemned. The complainant had applied for the notified service "Issue of No Dues Certificate" after which he learnt that outstanding

		dues were reflected in his account, a component of which included interest charged on the late payment of GST. The Commission is not precluded from examining the calculations relating to services that involve financial implications. Since the pending dues have been contested by the complainant, including interest being erroneously charged on late payment of GST—due to non-receipt of any notice. Such impediment, arising from administrative lapses, falls within the mandate of the Commission.
5-6	Section 17(1)(h) of the Haryana Right to Service Act, 2014 (hereinafter referred to as the 'Act' does not authorize the waiver, refund or modification of statutory dues such as tax or interest. Section 17(3) of the Act does not empower the Commission to adjudicate tax disputes, interpret revenue law or direct re-calculation or remission of statutory dues.	The Commission is neither adjudicating a tax dispute nor interpreting revenue law in this case. It's primary concern lies with the deliberate attempt to subvert administrative processes, which are integral to the principles of natural justice. The Commission is highlighting the recovery of charges from the complainant as interest, which form a part of his outstanding dues, without serving a notice to the complainant, as stipulated under the law. The fact that the Housing Board has made payment of interest in respect of the additional GST charges does not, in any way, empower it to recover the same from allottees beyond its jurisdictional powers.
7-8	Directions by the Commission in this case is beyond their mandate under Section 17 of the Act. The RTS Act is a service efficiency statute, not a forum for tax litigation or financial dispute resolution.	The Commission is well within its rights to probe into the calculations of the dues when the service in question is "Issue of No Dues Certificate". The Commission does not and cannot accept any submissions whether related to finances made by the respondents as a mute spectator without going into the details of the same. The Commission is entitled to question absence of fairness in administrative procedures while

		adjudicating the revisions. Section 73 of the CGST Act, 2017 deals with determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any willful-misstatement or suppression of facts. The same section under sub-clause 2 mandates a notice to be served with a minimum period of three months for issuance of orders. It provides as under:- *"The proper officer shall issue the notice under sub-section (1) at least three months prior to the time limit specified in sub-section (10) for issuance of order."* Therefore, if the 'proper officer' as defined under the CGST Act, 2017 is mandated to give a notice before such recovery, Housing Board has no authority whatsoever to flout such norms of natural justice. Thus, Housing Board has itself, in a way, violated the spirit and intent of Section 73(2) of the CGST Act, 2017.
9	There is no reasonable expectation in law that a statutory tax will be waived or deferred simply due to absence of communication.	The Commission agrees with the contention that there is no reasonable expectation in law that a statutory tax will be waived or deferred but when its applicability itself was in doubt in the Housing Board who sought a Consultant's opinion and then issued instructions after more than two years, therefore, then the communication of that interpretation to the allottees is a must. The Commission has already upheld the demand of GST as well as interest but not the interest for the period of absence of communication to the allottee. The Housing Board cannot burden the allottee with interest for the inordinate time taken by it to issue instructions and notice. The Commission notes that there is also no reasonable justification in law that a statutory tax will be applied in the

		absence of communication. The Delhi High Court while deciding the case between Tata Play Ltd. Vs Sales Tax Officer (W.P.(C) 4781/2025 & CM APPL. 22012/2025) had specifically noted in para 27 while referring to the case of M/s Cotton Corporation of India v Assistant Commissioner (ST) (Audit) (FAC), 2025 SCC Online AP that "*For all the aforesaid reasons, we would have to hold that the time permit set out under 73(2) of the Act is mandatory and any violation of that time period cannot be condoned, and would render the show cause notice otiose.*" Similar principle would be applicable to the case of allottee where instructions have been issued after more than two years of notification by the Government.
10	RTS Commission is not a forum for addressing financial grievances or billing disputes, and it may not be converted into a substitute for civil courts or statutory adjudication forums for monetary claims.	The contentions of the Housing Board in this regard are misplaced as similar grievances and disputes have already been notified by the State Government in its wisdom under Section 3 of the Act. If the Commission is not a forum for addressing financial grievances of billing disputes, it could not have notified such services. The Commission would like to draw attention of the Housing Board to some of the services which have been notified by the State Government under Section 3 of the Act and are hosted on the Commission's website too like:- (a) <u>Energy Department</u> has notified the following services "Redressal of consumer's complaint regarding billing i.e. non receipt, wrong bill etc. after receipt of complaint if additional information is required" and "Refund of Advance consumption Deposit / Consumption security/ meter security on closure of account after adjustment of all dues"

		(b) Industries and Commerce Department has notified many financial services like "Investment Subsidy on Value Added Tax (VAT)/ State Goods & Services Tax (SGST) (Mega & Large Units)" etc. (c) SEWA Department has 10 services notified under the Act with respect to different various pensions, financial assistance and allowances scheme. Therefore, to claim that the Commission does not have mandate to thoroughly review the financial aspects of any related scheme is unfounded and lacks a sense of the statutory powers of the Commission.
11	There is no provision in the RTS Act for equitable relief, hardship-based waivers, or proportional justice. Any attempt to grant such relief falls outside the statutory purpose of the Act.	The Commission does not intend to give any waiver but is only interested in ensuring delivery of the service. The Commission is duty-bound to work for the larger good of citizens and to ensure the proper application of law and the relevant statutory provisions. In its citizen-centric approach, it leaves no scope for arbitrariness in the application of law. Therefore, to deny the complainant any relief against arbitrariness of state action amounts to grave injustice and is against the principle of natural justice.
12-13	Providing relief will set a precedence for similar claims by other allottees. In this case, the complainant was informed of the dues by the Estate Manager on 24.04.2025.	Within its ambit, the Commission is concerned with regard to the case of the complainant. It is privy to the fact that similar claims might come to this forum from other allottees. This is a decision of the Board to deal with regard to their legal position in other cases. However, the Commission notes that it is completely unjust on their part to proceed with charging of interest on delayed payment from other allottees also once they are privy to it's own procedural lapses now. This amounts to legal and procedural

		deficiency on the part of the Board when no notice was issued to the allottee. To further claim that the complainant was informed on 24.04.2025 of his liability, misses an important point which was highlighted by the Commission in its interim orders dated 15.07.2025 that the respondents only informed the complainant once the appeal was escalated to the SGRA on 22.04.2025, for a service which he had applied on 20.01.2025. Therefore, the Board cannot claim that they informed the complainant of his dues out of their goodwill or righteous intent.
14-15	The applicant remained statutorily bound to comply with dues legitimately raised under applicable law. Absence of prior notice, even if assumed, cannot be construed as a legal basis to extinguish or waive a statutory liability.	Applicant is bound to pay the dues legitimately charged from her under the statutes. CA, Housing Board during the hearing had noted that the legal contract between the complainant and the Board expired in 2022 and it will resume only when she applies for any services with the Board. Therefore, then it becomes all the more important for the Board to serve the complainant a notice for additional GST being charged in 2024 since they were not in a legal contract anymore after 2022.
16-18	CA, Housing Board is not the DO, FGRA or the SGRA under the said service. Therefore, no penal provisions can be imposed upon him.	**Section 17(1)(h) of the Act provides as under:-** ***"Impose penalty on Designated Officer or any other official involved in the process of providing such service up to a sum of twenty thousand rupees, as deemed fit under the circumstances of the case and allow compensation up to five thousand rupees, to be paid to eligible person by defaulter;"*** Therefore, the Commission can impose

		penalty on any other official involved in the process of providing such service. The intention of the statute is not limited to imposing penalty only on the Designated Officer when the notified service is not delivered because the lapse is on his part. If a notified service can be delivered by means of implementation of the orders of the Commission only by the CA, Housing Board who is refusing to implement the same, then the CA, Housing Board becomes liable for imposition of penalty under *ibid* provision of law.
19-21	The matter be treated as closed, since the dues were correctly raised and communicated, and the applicant has no enforceable claim under the RTS framework.	The applicant has a claim against the Housing Board. Whether the same is enforceable under the RTS framework has been discussed above. It is enforceable to the extent of the dues added in her account based on the incorrect interest charged over non-payment of the revised taxes.

8. In view of the above, the Commission holds that the applicant is bound to pay the revised GST charges incurred in accordance with the applicable instructions. However, the interest charged on account of non-payment is attributable to a failure on the part of the Housing Board, as it did not serve a notice to the applicant. While the Commission is confining its findings to the complainant's case, it remains cognizant of the fact that similar claims may arise from other allottees. It is for the Board to take an administrative decision in that regard. In this instance, the Board, claims that they had posted dues in the accounts of the allottees, effectively presuming that they would monitor their account statements on a daily basis. At the same time, Board has admitted that there was no prior notice issued to the allottee in this case in pursuance of its instructions dated 02.09.2024. Resultantly, interest accrued on these amounts without the allottees' knowledge. The complainant has informed the Commission that all his previous EMIs had been duly paid. Therefore, as noted earlier, the Housing Board and the complainant were not bound by ongoing legal contract that could justify the assumption that the allottee was obligated to pay such dues without prior notice. Further, the GST circular in question is dated 03.08.2022, while the Housing Board issued its instructions on 02.09.2024—after two years of review with its concerned Consultant. Therefore, the Board cannot expect the allottees to pay interest for the considerable time taken to issue the instructions and without any notice. Hence, in exercise of its powers vested under Section 17 of the Act, the Commission directs the CA, Housing Board to recalculate the dues as

per its interim order dated 15.07.2025 and intimate the revised calculations to the complainant within 30 days of issuance of these orders. At the same time, the Commission in exercise of its powers under Section 17(1)(h) of the Act also awards a compensation of Rs. 5,000/- (maximum permissible under the Act), to be paid to the allottee by Housing Board which it may recover from the defaulting official who took more than two years in issuing the instructions and notice. The complainant is requested to share the following bank details with the office of CA, Housing Board (email id- cahbhpkl@gmail.com) and the Commission for the payment of the compensation:-

(a) Name of the Bank
(b) Name of the Account holder in the Bank
(c) Bank Account Number
(d) Address of the Bank
(e) IFSC Code

CA, Housing Board is directed to intimate compliance of these orders by 19.12.2025. Sufficient time has already been given and is still being given to the Housing Board either to comply with these orders or to challenge the same before the competent Court having jurisdiction and get the orders stayed/set aside, failing which, the Commission will be constrained to invoke the relevant penalty provisions against the Chief Administrator, Housing Board, after the expiry of this period.

-sd-
(T.C. Gupta)
CC, HRTSC

11th November, 2025