

**IN THE SUPREME COURT OF INDIA**  
**CIVIL APPEAL NO.10856 OF 2016**

IN THE MATTER OF:

BHUPINDER SINGH

..... PETITIONERS

VERSUS

UNITECH LIMITED

... RESPONDENTS

**APPLICATIONS RECEIVED UPTO 18.02.2024**

Sr. No	Date of receipt of email	I.A. Nos.	Filed by AOR	Customer/ Applicant Name	Prayer	Management's response
A	<b>Change from Refund to Possession</b>					
A1.	23.02.2023	42164 of 2023	Ila Shikhar Sheel	Saleem Javed Nilanjana Guha	Change from refund to possession and pay the amount already refunded.	(i) Hon'ble Court permitted change of options from Refund to Possession as a one time measure up to 15 <sup>th</sup> December 2023, vide order dated 03.11.2023.  (ii) New management has uploaded the Process Note with a dedicated email ID on its website on 06.11.2023.  (iii) Partially refunded amount is to be deposited in the Company's designated account within 8 weeks from the date of Order dated 03.11.2023, that is by or before 15.02.2024.  (iv) Details of the Accounts and the process has been

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						uploaded on the Company website on 06.11.2023.
A2.	07.02.2023	227780 of 2023	Chandan Kumar	Shri Prakash and Sonal Prakash	Change from refund to possession	-do-
A3.	07.02.2023	27782 of 2023	Chandan Kumar	Surya Prakash and Vinita Srivastava	Unit No. 401 Tower- A4, Block-A Exquisite, Sector 117 Noida Change to possession.	-do-
A4.	30.11.2022	186754 of 2022 186764 of 2022 186776 of 2022	In Person	Rakesh Prakash & Anr.	Change to possession, though already considered for refund on medical grounds.	-do-
A5.	03.11.2022	166468 of 2022 & 166471 of 2022	Himanshu Shekhar	Rajiv Dutta	Change to possession - Unit No. E-01-0099 Anthea Floors, Wildflower Country, Gurgaon	-do-
A6.	25.09.2018	CrI M.P. 139493 OF 2018	Madhurima Tatia	Ritu Tuli	Flat No. 0403, Tower No. 07, Block No. 03, Amber, NOIDA	-do-
A7.	01.02.2023	100512 of 2022	Suneita Ojha	Major (Retd.) Jaideep Singh	Directing ICICI for NOC to switch to Possession and re-structuring the Loan	Unitech Management supports the prayer made in the application. Banks may be directed to consider restructuring loan accounts and disburse amounts in

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					Account with fresh payment schedule linked to the delivery of possession	accordance with the revised payment plan, so as to enable the homebuyers to avail the option of possession and make balance payments.
A8.	13.10.2023	6057 of 2023 in C.A. 17008-17011 of 2017	D. Abhinav Rao	Mukul Goyal	Modification of order dated 20.01.2020 - Regarding the direction of deposit of interest @ 9% from the date of refund to the date of deposit in case of change of option from refund to possession in case of project 'vistas'	<p>(i) Permitting the Homebuyers of Vistas Project in Gurgaon from Refund to Possession, the Hon'ble Court, vide order dated 20.01.2020, directed that the concerned Homebuyers would have to deposit the partially refunded amount along with 9% interest from the date of refund till the date of deposit. The said order has attained finality.</p> <p>(ii) However, while dealing with the subject, the Hon'ble court vide order dated 03.11.2023 directed Homebuyers, who wish to change their options from Refund to Possession, to deposit the entire refunded amount to Unitech within a period of 08 weeks (i.e by 30<sup>th</sup> December 2023).</p> <p>(iii) As directed by this Hon'ble Court, the issue of levy of interest on partially refunded amount in case of change of option to possession was deliberated by the Board of Directors in its meeting held on 27.03.2023 and observed that if interest is not charged on the partially refunded amount, it may amount to discrimination qua thousands of other homebuyers who did not get any such partial refunds.</p>

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						(iv) It was submitted by the Ld. ASG that the issue of interest on partially refunded amount may be taken up later.
A9.	11.02.2023	26041 of 2020	Himanshu Shekhar	Pramod Kumar Kapoor	Change to possession - Unit No. 1502 Tower 1 in Verve, Greater Noida.	(i) Hon'ble Court has permitted change of options from Refund to Possession as a one-time measure up to 15 <sup>th</sup> December 2023 vide order dated 03.11.2023. (ii) New management has uploaded Process Note with a dedicated email ID on its website on 06.11.2023. (iii) The partially refunded amount is to be deposited in the Company's designated account within 8 weeks of their opting for possession, i.e. by or before 15.02.2024.
A10.	15.12.2023		Kaushik Chaudhary	Brijesh Kumar Jain	Change to possession - Plot No. 28, Sector 107, Uniworld City Mohali.	-do-
A11.	20.01.2024		Himanshu Shekhar	Sudhir Bhasin	Extension of time to change option from Refund to Possession	The allottee has not exercised change of option before the deadline of 15.12.2023. The Hon'ble Court may permit the customer to deposit the partially refunded amount before the deadline fixed as 15.02.2024 as per the Order dated 03.11.2023.

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<b>B</b>	<b>Applicants Seeking Possession</b>					
B1.	09.02.2023	196012 of 2022 196020 of 2022 196027 of 2022	Rameshwar Prasad Goyal	(i) Shree Garg Properties  (ii) Sanjay Garg  (iii) Anupama Garg	Include the name of the applicants in the list of allottees	<p>(i) There are 43 such claimants who claim to have allotments in their favour but their names are not found in the Customer Database maintained by the Company. The matter was discussed in the Board meeting.</p> <p>(ii) These allotments have allegedly been made by the then Managing Director, Sh. Ajay Chandra and appear to have been made in lieu of settlement of some financial transactions. In 05 out of 43 claimants, and in one other case, part of the payment is claimed to have been made in Cash as per information uploaded by them on the Amicus' Portal.</p> <p>(iii) After detailed deliberations, the Board unanimously resolved that these cases cannot be treated as bona-fide allotments. The Board was of the view that these claimants are not bona-fide allottees, and only unsecured creditors.</p> <p>(iv) Management has filed IA No. 192118-192119 of 2023 regarding claimed allotment of 43 plots in Willows, UGCC Noida which includes these 03 applicant petitioners also, and which would need to be heard and decided separately on merits.</p>

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						(v) Applicants are not entitled to any plot.
B2.	07.02.2023	161365 of 2022	Avantika Manohar	(i) Buddha Promoters Pvt. Ltd. (ii) Tathagat Promoters Pvt. Ltd.	Possession in Willows at Grande, Sector 97 NOIDA	The allotments in these cases already stood cancelled on 06.11.2012 and 16.11.2012 along with forfeiture of the amount as per the Builder-Buyer Agreement. No steps were taken by the allottees against such cancellation, which became final. No fresh allotment can be made now after 13-14 years. The application is devoid of any merits.
B3.	10.10.2022	157236 of 2022 in SLP (CrI) 5989-5979 of 2017	D. Abhinav Rao	Rakesh Kumar Mittal	Shift the Golf facing plot from existing 8 <sup>th</sup> street to golf facing plots as per modified layout plan in Willows Noida.	(i) Management has submitted Revised Layout Plan to Noida. Applicant has not paid any 'Preferred Location Charges' for the plot and the terms and conditions of the allotment clearly stipulate that the Developer shall have the right to amend the layout for the betterment of the project. (ii) Applicant had also applied for refund under Medical Exigency but Justice (Retd.) A. M. Sapre did not find any merit in his request. (iii) The location of allotted plot cannot be changed as per individual choice.
B4.	11.07.2019	100828 of 2019	Divyesh Pratap Singh	Fortune Tours and Expo	Handover possession of plot no. 0147, Block A, Sector 33 & 48, Gurgaon	The new Management has filed the Reply to the said IA, which may need to be decided separately on merits.

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B5.	08.02.2023	28819/2023 & 28791/2023	Rohini Prasad	Ranjan Bakshi	Adjust excess amount realized in 2009 against allotment of plot at 2009 prevalent rates.	<p>(i) There are a total of 25 such customers in the "Amber Project", Noida who subsequently changed their preference from "International Specifications" to "Normal Specifications", as a result of which the payments already received are in excess of the due amount. The total overdue amount in these 25 cases is Rs. 7.26 Crore. The excess amount paid by applicant is Rs. 39.01 Lakh, which is proposed to be settled without any interest at the time of completion of the project and handing over the possession.</p> <p>(ii) Request cannot be accepted.</p>
B6.	16.12.2019	193610 of 2019	Harshad V. Hameed	Ashish Kohli	Seeking possession in Harmony Gurugram.	Occupation Certificate (OC) is awaited due to non-renewal of Fire NOC. It is under process. Possession of the Unit can be given only after completion of the balance Fire related works and receipt of OC from the Competent Authority.
B7.	24.08.2020	81090 of 2020	Sunil Kumar Verma	Veena Bhatia	Intervention by purchasers of Commercial Complex known as GIP Mall at Dehradun being developed by MNT Buildcon	Project is being undertaken and implemented by the Joint Venture Partner of Unitech Ltd. Unitech holds 50% share in the said JV. On the insistence of Unitech, construction has started but the same is being interrupted on account of other claimants of the very same project. Unitech also prays for directions from the Hon'ble Court for ensuring uninterrupted construction and delivery of units by utilization of monies for construction purposes

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						only.
B8.	28.08.2023	174782 of 2023 174788 of 2023	Divya Roy	Himani Rawat	Give Possession in project developed by MNT Buildcon, Dehradun or refund amount with interest	-do-
B9.	20.01.2023	12214 of 2023	Rohit Kumar Singh	Siddharth Saurav	Grant possession of the Unit No. - 0104, Block A-1, Floor 01 in Unitech South Park in Sector 70 Gurugram, Haryana on payment of balance consideration amount.	South Park related Tender Documents have already been uploaded on the website as part of Lot-3. Construction can commence only after the Contract is awarded.
B10.	17.03.2023	59150 of 2023	Anindita Mitra	Aparajeeta Das	Unit No. 1801, Tower 5, Cascades, Uniworld City Kolkata. Wants to register on the portal for possession.	Cascades related Tender Documents have been finalized as part of Lot-2 tenders. LOI for award of Contract has been issued on 15.11.2023 pursuant to the approval of the Hon'ble Supreme Court dated 03.11.2023.
B11.	29.08.2023	175884 of 2023 175971 of 2023	Shantwanu Singh	Kiran Brar	Provide Status of construction in respect of Unitech Horizon, Greater Noida	The Contract is being awarded to the successful bidder and construction work is expected to commence soon along with other projects of Greater Noida upon grant of requisite permissions by the concerned authorities.
B12.	30.10.2023	75969 of 2023	Rameshwar	Suraj Miglani	Intervention application –	(i) The facts of this case are largely identical with the



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			Prasad Goyal		Direct management to inculcate the name as allottee of Plot no. 031 and 032 at Street no. 7, measuring 160 sq mtr in The Willows, Noida	<p>matter explained under Sr. No. B-1 with some additional facts. The petitioner is also one of the 43 claimant allottees. Applicant has initiated also legal proceedings against the erstwhile Promoters and Directors of the Company u/s 138.</p> <p>(ii) This may be taken up along with IA No. 192118-192119 of 2023 filed by the new Management.</p> <p>(iii) Applicant is not entitled to any plot.</p>
B13.	16.12.2019	194013 of 2019	Himanshu Shekhar	Saurabh Chandra Agrawal - Burgundy Welfare Association	IA for directing that NOIDA is not entitled to charge any penal interest regarding UGCC land; Direct NOIDA to grant all approvals required for construction and handover UGCC Land  IA for additional documents	<p>(i) In view of the larger public interest, the Management has already prayed before the Hon'ble Supreme Court to direct Noida Authority to grant the requisite approvals without insisting on upfront payment of outstanding dues as per the directions of this Hon'ble Court vide its order dated 01.02.2023. This would enable the new Management to commence balance works so that possession can be handed over to the Homebuyers. Management has already finalized the Tenders for this project and has issued LOIs to the Contractors on 08.11.2023, pursuant to the approval of this Hon'ble Court vide its order dated 03.11.2023.</p> <p>(ii) This IA may be taken up for consideration along with issue of determination and quantification of Noida's dues.</p>

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B14.	07.07.2018	91131 of 2018	Kaushik Choudhury	Rajnish Grover & Ors. (175 units) – Sunbreeze Gurgoan	Seeking possession along with refund of excess EDC paid.	(i) Tenders for the project have already been approved in Lot-2. Further, LOIs have also been issued to the concerned Contractors.  (ii) EDC has been recovered, as applicable hence there is no case for refund of EDC.
B15.	29.08.2017	82341 of 2017	Kaustubh Anshuraj	Gian Finance Limited	Seeking possession of 06 plots in Uniworld Resorts, Sector 33, Gurugram	The Company had already provided physical possession to the applicant on 06.06.2019. No further claim exists.
B16.	22.08.2017	77829 of 2017	Himanshu Shekhar	Sanjeev Sood & Ors. (46 units)	Seeking possession of 46 apartments in Amber, UGCC, Sector 96, 97 & 98, Noida	(i) The Association, vide their email dated 12.10.2023, have confirmed to make payment of balance dues as per the revised payment plan and requested for start of construction immediately.  (ii) The tenders for the said project have already been approved in Lot-1 and Lot-2 and Lols have been issued to the concerned Contractors.  (iii) However, works on ground can commence only after receipt of all related approvals from NOIDA Authority.
B17.	22.08.2017	77805 of 2017	Himanshu Shekhar	Munish Saigal & Ors. (03 units)	Seeking possession of 03 units in Burgundy, UGCC, Sector 96, 97 & 98, Noida.	–do–

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B18.	22.08.2017	78211 of 2017	Himanshu Shekhar	Vistas Residents Association (166 units)	Unregistered association of 542 allottees seeking possession of units in Vistas, Gurugram	-do-
B19.		85513 of 2017	Himanshu Shekhar	Ajay Thukral & ORs. (54 units)	54 homebuyers seeking possession of units in Vistas, Gurugram	-do-
B20.		85519 of 2017	Himanshu Shekhar	Sandeep Singh & Ors. (28 units)	28 homebuyers seeking possession of units in Vistas, Gurugram	-do-
B21.		85880 of 2017	Himanshu Shekhar	Suchita Dantre & Ors. (18 units)	18 homebuyers seeking possession of units in Vistas, Gurugram	-do-
B22.		95992 of 2017	Himanshu Shekhar	Ameet Kumar	Seeking possession of unit in Vistas, Gurugram	-do-
B23.	07.09.2017	87452 of 2017	Himanshu Shekhar	Vinay Kumar Goel (74 units)	Seeking possession of plots situated in Willows, UGCC, Sector 96, 97 & 98, Noida	-do-
B24.	07.08.2019	118418 of 2019	Nidhi Mohan Parashar	The Concourse Buyers Association	Seeking possession of 187 commercial units in The Concourse, Sector 71,	The tenders for the said project have already been approved in Lot-1 and Lot-2 and LOIs have been issued to the concerned Contractors. The work is

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				(187 units)	Gurugram.	expected to commence on ground after receipt of EC from the competent authority.
B25.	15.12.2023	193610 of 2019	Raj Kishore Choudhary	Ashish Kohli	Seeking Possession of Flat No. 1902, Tower 6, Harmony.	The tenders for the said project have already been approved in Lot-2 and LOI have been issued to the concerned Contractors. The work is expected to complete in 11 months' time frame.
B26.	01.02.2024		Kumar Dushyant Singh	Karan Madani	Include the name of the applicants in the list of allottees	<p>(i) There are 43 such claimants who claim to have allotments in their favour but their names are not found in the Customer Database maintained by the Company. The matter was discussed in the Board meeting.</p> <p>(ii) These allotments have allegedly been made by the then Managing Director, Sh. Ajay Chandra and appear to have been made in lieu of settlement of some financial transactions. In 05 out of 43 claimants, and in one other case, part of the payment is claimed to have been made in Cash as per information uploaded by them on the Amicus' Portal.</p> <p>(iii) After detailed deliberations, the Board unanimously resolved that these cases cannot be treated as bona-fide allotments. The Board was of the view that these claimants are not bona-fide allottees, and only unsecured creditors.</p>

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						(iv) Management has filed IA No. 192118-192119 of 2023 regarding claimed allotment of 43 plots in Willows, UGCC Noida which includes these 03 applicant petitioners also, and which would need to be heard and decided separately on merits. (v) Applicants are not entitled to any plot.
B27.	01.02.2024		Kumar Dushyant Singh	Dev Juneja	Include the name of the applicants in the list of allottees	-do-
B28.	16.02.2024	_____ of 2024	Kumar Dushyant Singh	Shobhit Gupta and Manju Gupta	Include the name of the applicants in the list of allottees	-do-
B29.	16.02.2024	_____ of 2024	Kumar Dushyant Singh	Meenu Garg	Include the name of the applicants in the list of allottees	-do-
B30.		18456 of 2021	Utkarsh Sharma	IHDP Home Interiors Export Parks Pvt. Ltd.	Seeking possession of 08 plots allotted in "The Willows", UGCC, Sector 96, 97 and 98 Noida.	A detailed reply to the said IA has already been filed by the new Management, which will have to be considered separately.
<b>C</b>	<b>Homebuyers &amp; FD Holders seeking refund on grounds of Medical Exigencies</b>					
C1.	06.02.2023	27413 of 2023	Ajit Kumar	Vikas Kochhar	Homebuyer of Habitat, Greater Noida. Seeking	(i) Hon'ble Court has, vide order dated 09.10.2023, permitted submission of claims for refunds on

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		28646 of 2023	Ekka		refund under Medical Ground of Wife and Mother. <b>Willing to forego interest. Rs. 68 Lakhs principal.</b>	grounds of medical exigencies. Management has already uploaded a Public Notice in this behalf on its website <a href="http://www.unitechgroup.com">www.unitechgroup.com</a> to facilitate submission of claims on or before 09.11.2023.  (ii) The Applicant is expected to have taken action accordingly.
C2.	19.07.2023	137460 of 2023	Ajit Kumar Ekka	Arti Malhotra	Homebuyer of C1 – 602, Residences, Noida seeking refund on medical ground. <b>Willing to forego interest. Rs. 76.62 Lakhs principal.</b>	-do-
C3.	07.02.2023	28646/2023	Ajit Kumar Ekka	Karshni Realtors India Pvt. Ltd.	Homebuyer of D1 – 1403, South Park, Gurgaon seeking refund <b>Rs. 41 lakh</b> on Medical ground of Co-Director.	-do-
C4.	02.11.2022	Email by Ruchika Anand	-	Ruchika Anand	Email for refund as her daughter is diagnosed with breast cancer. Unit holder in Anthea Floors Gurugram. <b>Rs. 9.01 Lakhs principal.</b>	-do-
C5.	08.02.2023	197133 of 2022 197129 of 2022	Sudhir Kulshrestha	Kiran Agarwal	Refund of amount <b>Rs. 48.88 Lakhs.</b> Homebuyer of	-do-

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					Verve, Greater NOIDA.	
C6.	09.03.2023	Email		Tarlochan Singh Pahwa	Homebuyer of Vistas project in Gurgaon. Medical condition of himself and wife. <b>Rs. 28.13 Lakhs.</b>	-do-
C7.	19.03.2022	57215 of 2023	Pallavi Langar	Vishan Narain Khanna	Refund of <b>Rs. 1.29 Crore.</b> Customer of Unit No. 1401, Tower 1, Amber, UGCC. Already refunded Rs. 30.52 Lacs (Rs. 10 Lacs on 29.04.2011 and Rs. 20.52 Lacs by the Registry). Customer suffering from Cancer and aged 80 years.	-do-
C8.		Email		Sarita Nagpal	Refund of <b>Rs. 1.29 Crore.</b> Customer of Unit No. 1103, Tower 3, Amber, UGCC. No refund has been made till date.	-do-
C9.	08.05.2023	96303 of 2023 96310 of 2023	Himanshu Shekhar	Renuka Tandon	Homebuyer of Amber, Noida, seeking refund of <b>Rs. 1.26 Crore</b> with interest @ 10% as per NCDRC	(i) While dealing with the cases of refunds to Homebuyers on grounds of medical exigencies, the Hon'ble Supreme Court had directed vide its order dated 13.10.2022 that only the principal amount will

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					decree.	<p>be refunded in "full and final satisfaction" of their claims. The relevant extract of the order <i>ibid</i> is reproduced herein below:</p> <p><i>"There shall be only full refund of principal amount and no claim of interest on principal amount would henceforth survive and they shall have no claim of any nature against the Unitech Group in future."</i></p> <p>(ii) Pursuant thereto, the cases of refund on account of medical exigencies, as recommended by Justice A.M Sapre, have been settled in terms of the said principal laid down by the Hon'ble Supreme Court.</p> <p>(iii) In view of the above, only the principal amount is refundable to the homebuyer and not the interest, which has otherwise been claimed by the Applicant in the IA.</p>
C10.	23.10.2023	109760 of 2023	Jeetender Gupta	Bhoop Singh	Refund on medical ground along with financial compensation. Homebuyer of Unihomes, Rewari. <b>Rs. 9.33 Lakhs principal.</b>	-do-
C11.	02.09.2023	66198,9610062 370,62339 67725 of 2023	Rachana Joshi Issar	Sandeep Verma, Rama Dahdev, Vanit Mehra,	Refund of balance principal amount on medical grounds. Homebuyers of Verve,	(i) Hon'ble Court has, vide order dated 09.10.2023, permitted submission of claims for refunds on grounds of medical exigencies. The Management



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		in CA 9397 of 2017		Ankur Goel, Navneet Sandhu	Greater Noida.	has already uploaded a Public Notice in this behalf on its website <a href="http://www.unitechgroup.com">www.unitechgroup.com</a> to facilitate submission of claims on or before 09.11.2023.
C12.	20.03.2023	55451 of 2023	In Person	Ms. Anita Pandit SPA holder of Mr. Ram Dev Dudeja	FD Holder seeking refund of <b>Rs. 12.00 Lacs.</b> Aged 90 years under serious medical conditions.	-do-
<b>D</b>	<b>Homebuyers and FD Holders already refunded under Medical Exigency, seeking further interest/ further directions</b>					
D1.	25.02.2023	48541 of 2023	In person	Raju Verma	46 years. Refunded under medical exigency. Now claim regarding interest.	<p>(i) While dealing with the cases of refunds to Homebuyers on grounds of medical exigencies, the Hon'ble Supreme Court had directed vide its order dated 13.10.2022 that only the principal amount will be refunded in "full and final satisfaction" of their claims. The relevant extract of the order <i>ibid</i> is reproduced herein below:</p> <p style="text-align: center;"><i>"There shall be only full refund of principal amount and no claim of interest on principal amount would henceforth survive and they shall have no claim of any nature against the Unitech Group in future."</i></p> <p>(ii) Pursuant thereto, the cases of refund on account of medical exigencies, as recommended by Justice A.M Sapre, have been settled in terms of the said principal laid down by the Hon'ble Supreme Court.</p>

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						(iii) In view of the above, only the principal amount can be refunded to the homebuyer and not the interest, which has otherwise been claimed by the Applicant in the IA.
D2.	18.11.2022	172293 of 2022 172303, 172305 of 2022 177664 of 2022	In person	Naresh Kumar Khatreja	Homebuyer medical exigency already refunded principal amount. Claiming interest.	-do-
D3.	12.02.2023		Email	Vinay Kumar Khanna and Veena Khanna	Homebuyers refunded 14.69 lakh and 15.74 lakh under medical category. Seeking payment of Rs. 44,400 and 49,000 paid as Service Tax	(i) Payment has already been made as per the directions of the Hon'ble Court. (ii) While dealing with the cases of refunds to Homebuyers on the ground of medical exigencies, the Hon'ble Supreme Court had directed vide its order dated 13.10.2022 that the principal amount would be refunded after deducting the amount of Service Tax. The relevant extract of the order <i>ibid</i> is reproduced herein below:  <i>"The refund of the principal amount would be made after deducting the amount of Service Tax which has been deposited by the Company with the Government."</i> (iii) As such, the amount of service tax deducted while refunding the principal amount to the homebuyer is not

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D4.	03.02.2023	Email	-	Raju Verma	Refunded Amount on medical ground. Requesting proof of payment of service tax.	Payment of Service Tax to the Government, if collected from the Homebuyer, is the responsibility of the Company. This issue has also been addressed in the Resolution Framework. It is correct that the erstwhile Management failed to deposit the said amounts collected from FY 2014-15 onwards, which stands as a Company liability in the books of Government Accounts. As such, it is not possible to provide any such proof to the Applicant-petitioner.
D5.	16.01.2023	Email	-	Radhe Shyam Prasad	Already refunded under medical exigency Homebuyers. Requesting proof of payment of service tax authorities.	-do-
D6.	19.04.2023	82133 of 2023 83253 of 2023	S. Ramamani	Pradeep Kaur	Claiming refund of 2 <sup>nd</sup> FD on medical grounds with interest.	One FD has already been refunded on medical grounds as per recommendations of Justice A.M. Sapre. No interest can be paid as the Hon'ble Court has clarified that refund to the extent of only principal amount will be paid.
D7.	24.07.2023	141664, 141680 of 2023	Govind Jee	Shailendra Nath Gupta	Claiming refund of FD on medical grounds at maturity value (i.e. with interest).	(i) The customer has 02 FDs amounting to Rs. 10 Lakhs each. The customer applied refund of both the FDs under medical exigency.

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						<p>(ii) The case of refund was duly examined by Justice A.M. Sapre and after interviewing the applicant through VC, Justice Sapre recommended part refund of Rs. 5 Lakhs only.</p> <p>(iii) Based on the recommendation of Justice Sapre and the directions passed by the Hon'ble Supreme Court on 01.02.2023, the said part amount of Rs. 5 Lakhs has already been refunded to the FD Holder.</p>
<b>E</b>	<b>Senior Citizens seeking Refund</b>					
E1.	02.02.2023		Kaushik Choudhury	Sunita Adlakha & Anr.	Senior Citizen 81 years, wife 75 years, paid Rs. 28 lakhs.  Flat No. - A2-04-0406 in Unihomes Apartments, Sector - 117, Noida	The management has no objection if the Hon'ble Court approves and releases funds from the Registry in cases of super Senior Citizens, above 75 years, for payment of principal amounts. Claims can be submitted in a time bound manner, on the website of the company, pursuant to which report can be placed before the Hon'ble Court for release of amounts.
E2.	31.01.2023	20464 of 2023 20545 of 2023	Surbhi Kapoor	Shri Muni Lal Jain	Refund of Rs. 1.01 crore – old age (87 years old) and medical exigency,  Apartment No. 0701, 7 <sup>th</sup> Floor, Tower – 04, Burgundy Sector 96, 97 and 98 Noida	-do-

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E3.	15.11.2022	173737/2022	Kaushik Choudhury	Parmanand Sahijwani & Anr.	Age 95 years – For Refund Homebuyer Flat No. – A5-04-0401 in Crestview, Wildflower Country, Gurgaon – Rs. 25.54 Lakhs	-do-
E4.	06.09.2023	182946 of 2023	Satish Pandey	Rajagopalan Ramamurthy Iyer	Age 80 years – Homebuyer Exquisite Gurugram. Claiming refund without interest.	-do-
E5.	09.09.2023	166350 of 2023 in SLP Cri 5978-79 of 2017	Siddharth	Pradip Kumar Saha	Age – 75 years – Homebuyer of Uniworld Cascades, Kolkata. Claiming refund of Rs. 33.96 Lakhs with interest @ 9% as per order of State Consumer Forum.	As above, except that interest cannot be paid as per directions dated 13.10.2022 of the Hon'ble Supreme Court.
E6.	27.02.2023		Email from Supriya V.	N. Viswamitra	FD Holder – refund, 80 years Rs. 2.00 Lakhs.	The management has no objection if the Hon'ble Court approves and releases funds from the Registry in cases of super Senior Citizens, above 75 years, for payment of the principal amounts. Claims can be submitted in a time bound manner, on the website of the company, pursuant to which report can be placed before the Hon'ble Court for release of amounts.

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E7.	12.02.2023		Email	Ramanth Sharma	FD Holder, 87 years	-do-
E8.	05.09.2023	181233 of 2023	Kripa Shankar Prasad	Kamal Jain and Rajinder Kumar Jain	Age 81 yrs. and 84 years, paid Rs. 5.8 lakhs FD Holder	-do-
<b>F</b>	<b>Other Refunds – FDs and Homebuyers</b>					
F1.	22.02.2023	77925 of 2020	Himanshu Shekhar	Rani Kamran Ranjit	Homebuyer of Pioneer JV Project, claiming refund.	<p>(i) The applicant's Unit is an independent floor situated in South City 2, Gurugram, which is involved in a litigation between Unitech Group and the landowners from whom the land was purchased by the Company.</p> <p>(ii) The Management supports refund of the principal amount of Rs. 23.80 Lakh (Appx.) in the present case.</p> <p>(iii) The Registry may be directed to release the amount for refund.</p>

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F2.	17.02.2021	25033 of 2021	Priyanjali Singh	Vishal Bhartiya	Homebuyer of Exquisite; Already received refund of about 60% of the principal amount deposited.  Seeking balance payment along with interest as per NCDRC decree.	(i) There are a total of 237 cases where refunds to the extent of about 33% have been made through the Ld. Amicus pursuant to the directions of the Hon'ble Court. In this case, the balance amount is Rs. 51.73 lakh (subject to verification from records). Now, with full refund allowed in 13 cases under Medical Exigencies, the residual number of Homebuyers is 224 in this group. The Hon'ble Court may kindly issue appropriate directions. In case the request is allowed, directions may be issued to the Registry to release the funds.  (ii) However, as already held by the Hon'ble Court, no interest is payable in these cases.
F3.	23.08.2023 25.08.2023	168870 of 2023 171200 of 2023	Prerna Mehta	Raj Vidya Kendra	Homebuyer seeking refund of 1.61 Cr. with 10% interest as per decree of NCDRC.	-do-
F4.	29.10.2023	226381 of 2023	Priyanjali Singh	Arun Kaushal & ors.	Intervention application by 06 homebuyers seeking refund along with compensation. 02 applicants senior citizen above 75 years	-do-
F5.	06.02.2023	29516 of 2022	Mrinal Gopal Elker	Dr. Sardar Singh Rathore	FD of <b>Rs. 2.00 Lakhs</b> Refund.	Applicants do not appear to be Senior Citizens or claiming refunds under any medical exigencies. Hence,

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						it may be difficult to entertain these cases at this stage.
F6.	04.02.2023	169358 of 2022	Tapesh Kumar Singh	Arun Kumar Datta and Sheila Datta	Refund of amount with interest - FD Holder - <b>Rs. 1 Lakhs</b>	-do-
F7.	09.11.2022	169271/2022 & 169358/2022	Tapesh Kumar Singh	Arun Kumar Datta and Sheila Datta	Refund of amount with interest - FD Holder – <b>Rs. 0.30 Lakhs</b>	-do-
F8.	25.10.2022	162385/2022	Siddhartha Sinha	J P Gupta and Sons HUF	Requesting for refund of money invested in FD – <b>Rs. 3.20 Lakhs</b>	-do-
F9.	22.10.2022	Email by Harsha Vohra		Harsha Vohra	Email by FD Holder for refund and change of email-id - <b>Rs. 10.00 Lakhs</b>	-do- Email ID already updated in the Records
F10.	01.10.2022	149543/2022 & 149547/2022	Vishal Arun	Jagat Jyoti Bhattarjee, Shekhar Ranjan Roy Chowdhry	FD holder seeking refund.	-do-
F11.	21.01.2020	12105 of 2020	Romy Chacko	Moksh Arora	FD refund with interest – <b>Rs. 1.00 Lakh</b>	As above, except that interest cannot be paid.



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F12.	19.04.2023	82153 of 2023 82133 of 2023	S. Ramamani	Pradeep Kaur	FD Holder seeking refund. Out of 3 lakhs, 2 lakhs already recommended by Justice A.M. Sapre on grounds of medical exigency.	Applicant has not submitted documents for release of Rs. 2.00 Lakhs recommended by J. Sapre and hence payments could not be made. Balance Rs. 1.00 lakh has not been recommended.
F13.	09.08.2023	156898 of 2023	Rashmi Singh	Karuna Devi Singh	FD Holder seeking Impleadment	The management has no objection if the Hon'ble Court approves and releases funds from the Registry in cases of super Senior Citizens, above 75 years, for payment of principal amounts. Claims can be submitted in a time bound manner, on the website of the company, pursuant to which report can be placed before the Hon'ble Court for release of amounts.
F14.	14.09.2017	91960 of 2017	Himanshu Shekhar	Residences Flat Buyer Association	94 homebuyers of Residences, Sector 117, Noida seeking refund.	The said IA was filed in 2017 and many developments have taken place since then. The Hon'ble Court has permitted the Homebuyers to change their options from Refund to Possession as a one-time measure till 15.12.2023 vide its order dated 03.11.2023. In case some of these Homebuyers still continue with their option for Refund, the Company has no money for refund at this stage. Their cases for Refund will be considered from out of the final surplus as proposed in the Resolution Framework.
F15.	26.03.2019	49475 of 2019	Himanshu	Deepak Sondhi	Seeking refund of amount	-do-

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			Shekhar		along with compensation as per NCDRC Order for Unit NO. 702, Tower 2, Habitat, Greater Noida.	
F16.	11.10.2017	104384 of 2017	Umang Shankar	Rajiv Bajaj & ors. (20 units)	Seeking refund of amount along with compensation as per NCDRC Order for 20 units situated in Horizon, Greater Noida.	-do-
F17.				Ajoy Narain & Ors. (15 units)	15 unit holders of Horizon, Greater Noida claiming refund.	Copy of the IAs has not been provided for which the Ld. AOR for the applicant has already been requested.
F18.	30.08.2017	82994 of 2017	Himanshu Shekhar	Hemant Singh & Ors. (08 units)	08 unit holders of Amber, UGCC, Sector 96, 97 & 98 Noida seeking refund.	-do-
F19.	11.11.2023	237542 of 2023	Kausar Raza Faridi	Neha Upadhyay	Intervention IA by FD Holder seeking refund	It may be difficult to entertain the case for refund at this stage.
F20.	21.11.2023	-	Gourkela Law Office	Sheela Chawla	Allottee of Commercial Space – Downtown Mohali seeking refund	The project stands abandoned. As such, it is recommended that the Refund of Principal Amount (Rs. 47.07 lakh) may be allowed and the Registry be directed to release this amount to the Company.

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F21.	23.11.2023	6147 of 2017	Ayush Sharma	Manisha Nigam	Homebuyer of Apartment No. 403, Tower 3, Cascades Greater Noida. Seeking refund of principal amount. Ready to forego interest.	The management has no objection if the Hon'ble Court approves and releases funds from the Registry in such cases, for payment of principal amounts. Claims can be submitted in a time bound manner, on the website of the company, pursuant to which report can be placed before the Hon'ble Court for release of amounts.
F22.	22.11.2023	241957 of 2023	Naresh Kumar Khatreja (Party in-person)	Naresh Kumar Khatreja	Homebuyer of Plot No. C 81, Sector 107, Uniworld City Mohali, seeking change of option and refund the partially received amount.	The customer had paid a total amount of Rs. 52. 43 Lakhs and under medical exigency had obtained the refund of the complete amount. The customer vide his consent dated 01.03.2023 had also certified that post payment of his balance principal dues, he shall not have claim over the said property. The unit has been duly cancelled and taken into the pool of unsold inventory.
<b>G</b>	<b>Ex-employees</b>					
G1.	04.03.2023	51000 and 50999 of 2023	Atul Sharma	(i) Gopal Mulani (ii) Ambresh Rajendra Tipnis	Ex-employees – gratuity, Provident fund, TDS. GM Finance Vice President at Mumbai	Hon'ble Court may consider payment of dues of the Ex-employees towards their full and final dues, PF and TDS, which was deducted by the erstwhile management but not deposited in the respective Government accounts. Claims can be invited by the new Management, pursuant to which information will be compiled and placed before this Hon'ble Court for release of amounts from the Registry.

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G2.	15.02.2023	26890/2020 26898/2020	Atul Sharma	(i) Bharat Bhushan Wadhwa (ii) S.P. Saxena	Ex-employees claim	-do-
G3.	06.02.2023		Kaustubh Shukla	Moti Masand	Ex-employee + FD Holder	-do-
G4.	19.05.2022 19.05.2022	77802 of 2022 77813 of 2022	Abhay Anand Jena	Debaraja Jena	7 ex-employees salary, PF, TDS dues	-do-
G5.	19.05.2022 19.05.2022	77794 of 2022 77795 of 2022	Abhay Anand Jena	Navneet Singh Sethi	Ex-employees salary, PF, TDS dues	-do-
G6.	26.07.2022	103038 of 2022	Abhay Anand Jena	Ashutosh Kumar Trivedi	Ex-employees salary, PF, TDS dues	-do-
G7.	15.05.2023	104324 of 2023 in SLP Cri 5978-79 of 2017	Atul Sharma	Arjun Kumar Singh	Ex-employee dues	-do-
G8.	15.05.2023	104330 of 2023 in SLP Cri 5978-79 of 2017	Atul Sharma	Shivakumar Chandrasen Shete	Ex-employee dues	-do-

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H	<b>Owner's Association IAs</b>					
H1.	23.02.2023	39884/ 2021 39936/2021	Sandeep Devashish Das	World Spa Owners Association	Obtain OC and refund Interest Free Maintenance and Security deposited	There is a dispute going on since 2011 when the RWA took forcible possession of the Project, banned the entry of Unitech Staff, took control over two Clubs, one school site and 10 shops which do not vest in them. They have filed multiple litigation at various forums for claiming the ownership of school, clubs etc. which do not vest in RWA. The Management cannot consider their claim. Hon'ble Court may kindly direct the Association to restore the possession of Unitech assets to the Management.
H2.	23.02.2023	46675 of 2021	M/s AP&J Chambers	Kolkata Uniworld City Apartment Owner's Association	Payment of Rs. 26.61 crores under Purchase agreement and Maintenance and Service Agreement	The application is for payment of Interest Free Maintenance Security collected from the home-buyers which forms part of the pass-through moneys. Waterfall mechanism in Chapter 7 of the Resolution Framework provides for their payments after completion of all the projects from out of final surpluses. No amounts can be released at this stage.
H3.	10.10.2022	152397/2022 & 152414/2022	Vinod Kumar Tewari	Sunil Rawla	President of Arcadia Owners' Association – handover all the service equipments and not to levy maintenance charges without getting OC.	(i) The allottees have been put in possession of their Units/ shops by the erstwhile Management, which was handed over to them without obtaining the Occupation Certificate from the competent Authority. As a result, the Town & Country Planning Department, Haryana is raising the

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						<p>demand for Compounding Charges on this account, which is a substantial sum of money and cannot be paid at this stage.</p> <p>(ii) Once the commercial space (Shops) buyers are in possession and the common facilities are fully functional and required to be maintained, they are liable to pay the Maintenance Charges. As such, prayer cannot be accepted.</p>
H4.	15.12.2022	199156/2022 & 199169/2022	Himanshu Shekhar	Unitech Heights Apartments Owners Association	Seeking directions for Unitech and GNIDA to execute Sub-Lease Deed/ Tripartite Lease Deed in favour of 77 member Home-Buyers at the old Circle Rate as prevailing in 2011	This is a genuine grievance/ concern of the Homebuyers of projects situated in Noida and Greater Noida based projects where the Authority is not executing sub-lease Deeds in favour of homebuyers on account of outstanding dues and related issues. The issue regarding execution of sub-lease at the allotted price, and not on the basis of current circle rates, also merits consideration. Hon'ble Court may kindly issue directions to NOIDA and Greater NOIDA to execute the sub-lease deeds at the allotted price.
H5.	21.04.2023	83191 of 2023	Rachna Gupta	UGCC Willows RWA	Intervention application for completing the project in Sector 96, 97, and 98 NOIDA and handing over possession.	Management has already prayed before the Hon'ble Court to direct Noida Authority to grant the statutory approvals in terms of Hon'ble Supreme Court orders dated 01.02.2023 without insisting on upfront payment of outstanding dues so that the balance works can be taken up, completed and possession can be handed over.

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H6.	26.10.2017	109671 of 2017	Sriram P.	Uniworld Chennai Owner's Association	Intervention Application	Tenders were floated for Chennai based projects but no bids were received. These tenders have been uploaded as a part of Lot-3 tenders now. Award of contracts can be made after approval by the Hon'ble Court.
H7.	17.08.2020	78002 of 2020	Priyanjali Singh	Espace Premiere Owner's Association	Intervention Application seeking completion of construction	Tenders for completion of the project have already been finalized and floated as part of Lot-3 Tenders. Award of contracts can be made approval by the Hon'ble Court.
H8.	23.11.2023	_____ of 2023	Rachna Gupta	UGCC Willows RWA	Intervention application – Direct management to include the name of certain individuals namely, Suraj Miglani, Naveen Kumar, Sanjay Gupta, Madan etc. in "The Willows", Noida project.	<p>(i) The matter was discussed in the Board meeting as there are 43 such claimants who claim to have allotments in their favour but their names are not found in the Customer Database maintained by the Company.</p> <p>(ii) These allotments have allegedly been made by the then Managing Director, Sh. Ajay Chandra and appear to have been made in lieu of settlement of some financial transactions. In 05 out of 43 claimants, and in one other case part of the payment, is claimed to have been made in Cash as per information uploaded by them on the Amicus' Portal.</p> <p>(iii) After detailed deliberations, the Board unanimously resolved that these cases cannot be treated as</p>

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						<p>bona-fide allotments. The Board was of the view that these claimants are not bona-fide allottees, and only unsecured creditors.</p> <p>(iv) Management has filed IA No. 192118-192119 of 2023 regarding claimed allotment of 43 plots in Willows, UGCC Noida which includes these 03 applicant petitioners also, and which would need to be heard and decided separately on merits.</p> <p>(v) Applicants are not entitled to any plot.</p>
H9.	25.11.2023	80849 of 2020 & 105644 of 2019	Awanish Kumar	Vivek Kumar, President, Anthea Homebuyers Association	Intervention Application to (i) auction the project land and refund money to the homebuyers of Anthea Project along with 14% compensation and litigation costs or (ii) start the construction work at site and demand to be raised only on possession after adjusting delay compensation @14% and litigation costs.	The said IA was filed in 2019 and many developments have taken place since then. The Hon'ble Court has permitted the Homebuyers to change their options from Refund to Possession as a one-time measure till 15.12.2023 vide its order dated 03.11.2023. In case some of these Homebuyers still continue with their option for Refund, the Company has no money for refund at this stage. Their cases for Refund will be considered from out of the final surplus as proposed in the Resolution Framework.
H10.	08.12.2023	_____ of 2021	Kamal Mohan	Uniworld City-Unihomes Plots Sector Mu, Plots	Seeking interest and compensation over the already refunded amounts.	(i) Vide the Hon'ble Supreme Court's order dated 25.09.2018, an amount of Rs. 74.36 Crore has already been processed for refund to all the 352



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			Gupta	Buyers Association	Further seeking allotment of plots as per feasibility.	homebuyers of Unihomes Plots as the said lease of the project land has been cancelled by GNIDA. The allottees are further seeking interest and compensation over the said amount.  (ii) The allottees are also seeking for allotment of plots, as majority of the applicants were in favour of possession instead of refund.
H11.	14.12.2023		Ms. Manjula Gupta	Escape Residents Welfare Association	Handover complete accounts of maintenance, IBMS, Façade repair security deposit, Completion Certificate to the Association	(i) The project is yet to be completed.  (ii) Once the project is completed and all statutory compliances are obtained, the Management will hand over the final surplus to the association as per the waterfall mechanism detailed in Chapter 7 of the Resolution Framework.
<b>I</b>	<b>Contractors' IAs</b>					
11.	08.02.2023	212964 of 2023 213132 of 2023	Abhay Singh		Details by 6 contractors for release of machinery, material	The PMCs have examined the list of machineries, which the Contractors have claimed to be lying at site and based on the verification done by the PMCs, the new Management has already notified the vendors to take away the machineries and other inventories qua these 06 Contractors/ construction agencies.
12.	01.02.2023	110775 of 2021	Arvind Gupta	M/s Innovators Façade Systems Ltd.	Contractor claiming bill of Rs. 6.20 crores for work done.	(i) M/s Innovators Façade Systems Limited was allotted the aluminum glazing work for Uniworld Towers Commercial Project, Sector 48,

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						<p>Gurugram, on 07.09.2012 for an amount of Rs. 5.32 Crore.</p> <p>(ii) As per the ledger accounts prepared for the year FY 2015-16, during the tenure of the erstwhile Management, amounts of Rs. 35.26 lakh and Rs. 28.89 lakh are reflected as payable to the Agency whereas the Agency is demanding an amount of Rs. 6.20 Crore.</p> <p>(iii) The Government appointed Board deliberated the issues of such unsettled claims of the Operational Creditors in Chapter 3 of the Resolution Framework, according to which these legacy cases would be considered under the "Claim Management/ Settlement Policy", subject to the approval of this Hon'ble Court.</p> <p>(iv) It is submitted that after the legacy claims of the Contractors are determined under the "Claim Management Policy", the payment of the due amounts are proposed to be governed as per the waterfall mechanism as explained in Chapter 7 of the Resolution Framework.</p>
13.	03.05.2023	93115 of 2023 93117 of 2023	Kaustubh Shukla	M/s Menforce Enterprises	Direct payment of outstanding amount along with interest and conduct verification process through	-do-

Sr. No	Date of receipt of email	I.A. Nos.	Filed by AOR	Customer/ Applicant Name	Prayer	Management's response
					PMCs	
14.	16.05.2023	104512 of 2023	Kaustubh Shukla	Precision Engineers Kolkata	Direct payment of outstanding amount along with interest and conduct verification process through PMCs.	<p>(i) The Verification of the outstanding amount has already been completed by the Project Management Consultant (PMC) on 23.06.2023.</p> <p>(ii) As regards the permission to take away the Contractor's material from the site, the Management's permission has already been granted on 10.08.2023 for taking out the material/ inventories of the Agency.</p> <p>(iii) Regarding the payment of outstanding dues, the same would be dealt with as per the waterfall mechanism detailed in Chapter 7 of the Resolution Framework, which is already submitted before the Hon'ble Supreme Court.</p>
15.	07.08.2023	153590 of 2023	Amrita Sarkar	Sasumorov Enterprises Pvt. Ltd.	Intervention application by operational creditor of SVS Buildcon.	<p>(i) The project, under which M/s Sasumrov Enterprises Private Limited is claiming its outstanding payment, is being steered by M/s SVS Buildcon Private Limited which is a Joint Venture (JV) between Unitech Group and Collage Group.</p> <p>(ii) Creditors of the said JV project can be considered only after completion of the project and offer of possession.</p>

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16.	25.10.2023	212964 of 2023	Abhay Singh	Aakrav Infratech Pvt. Ltd.	Permit removal of machinery and assets from the project site South Park, Gurugram	The Contractor has already been allowed to remove the machineries on 27.10.2023
17.	03.05.2023	93141 of 2023	Shankar Diwate	Shinryo Suvridha Engineers India Pvt. Ltd.	Intervention being a necessary and essential party	Contractor claims to have executed the air conditioning work for M/s Gurgaon Recreation Park Ltd. Payment of outstanding, if any, will be dealt as per the waterfall mechanism proposed in Chapter 7 of the Resolution Framework.
18.	14.02.2024	_____ of 2024	Shankar Diwate	Shinryo Suvridha Engineers India Pvt. Ltd.	Seeking direction to Commercial Court to continue with the proceedings in the Execution Petition No. 1061 of 2022 pending at the District Court Gurugram.	Claims of Contractor, if any, will be dealt as per the waterfall mechanism proposed in Chapter 7 of the Resolution Framework.
19.	05.01.2024	_____ of 2023	Abhay Singh	Sanvik Engineers India Private Limited	To implead and protect the interest of Contractors.	Payment of outstanding, subject to verification, will be dealt as per the waterfall mechanism proposed in Chapter 7 of the Resolution Framework.
110.		96157 of 2021 100070 of 2021 153005 of 2021	Kaustubh Shukla	42 contractors	Seeking identical reliefs, summarized as below:  (i) Direct release of outstanding amounts	(i) Verification of outstanding amount has already been completed by the Project Management Consultant (PMC) on 23.06.2023.  (ii) As regards the permission to take away the

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		68334 of 2022 103115 of 2022			payable along with interest;  (ii) Direct Unitech to release the outstanding on pro-rata basis; and  (iii) Direct Unitech to conduct three stage verification process.	Contractor's material from the site, the Management's permission has already been granted for taking out the material/ inventories of the Contractor.  (iii) Payment of outstanding dues can be made only as per the waterfall mechanism detailed in Chapter 7 of the Resolution Framework.  (iv) Further, it is highlighted that 02 related parties have also filed their claims in IA No. 96157 of 2021 and 103115 of 2022. The new Management has already submitted, in Chapter 7 of the Resolution Framework, that no payment will be processed for any related party.
<b>J</b>	<b>Creditors</b>					
J1.	23.02.2023	170473 of 2021 170476 of 2021	Sandeep Devashish Das	Stephenson Harwood LLP	Claim of Rs. 2.45 crores for professional services before English Courts	The new management has no details available on the subject.
J2.	16.11.2022	126367/2022	Ashutosh Garg	M/s. Grand Housing Pvt. Ltd.	Intervention Application	Matter is already under investigation by the Enforcement Directorate, New Delhi.
J3.	Aug - 2020	84255 of 2020	Jasmine Damkewala	IDBI Bank, LIC, Canara Bank	Intervention.	(i) IDBI had sanctioned Bill Discounting Facility to Unitech. The matters pertaining to loans by the IDBI and the Canara Bank are under investigations
J4.	Jan - 2021	6512 of 2021			Provide a copy of forensic	

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					audit report	by the CBI.
J5.	Jan - 2022	9494 of 2022			Pay outstanding dues in priority over other creditors from the receivables dues	(ii) Forensic Auditors' report has not even been made available to the new Management.
J6.	07.02.2023	28098 of 2023			Encumbered land parcels not to be monetized/ constructed/ sold	(iii) The cases of all the Secured creditors need to be taken up separately following certain principles for One-Time Settlement.
J7.	06.03.2023	50055 of 2023		IDBI	Permission to sell mortgaged property and clarification that moratorium does not apply to sale of mortgaged property.	The cases of all the Secured creditors would have to be taken up separately following certain principles for One-Time Settlement. The Vendor Bill Discounting facility is already under investigations by the CBI. The Management does not support the prayers made.
J8.	11.05.2023	100111 of 2023	Juris Corp	DBS Bank	Direct management to consider the claim in the RF.	The new management has no details available on the subject.
J9.	10.08.2023	157840 of 2023	Devendra Singh	Troilus Hospitality	Inter-corporate Deposit Rs. 1.3 Cr.	The new management has no details available on the subject.
J10.	10.08.2023	157823 of 2023	Devendra Singh	Talent Marketing	Inter-corporate Deposit Rs. 25 Lakhs	The new management has no details available on the subject.

Sr. No	Date of receipt of email	I.A. Nos.	Filed by AOR	Customer/ Applicant Name	Prayer	Management's response
J11.	27.07.2020	69132 of 2020 and 69135 of 2020 in SLP Cri 5978-79 of 2017	Dua Associates	JM Financial Asset Reconstruction Company Ltd.	<p>(a) Direct company to provide a copy of the RF</p> <p>(b) Permit applicant to make suggestions to RF</p> <p>(c) Direct that any order pursuant to RF would not adversely affect the rights and interest of applicant.</p>	<p>(i) Copy of the RF is already available on the Company's website. Suggestions have also been received and summarized.</p> <p>(ii) The cases of all the Secured creditors would have to be taken up separately following certain principles for One-Time Settlement.</p> <p>(iii) The management does not support the prayer.</p>
J12.	23.06.2020	57053 of 2020 59094 of 2020 (implead)	Ashish Virmani	Dyntech Enterprises Pvt. Ltd.	Direct Unitech and its subsidiary Gurgaon Recreation Park Ltd. and Unitech Realty Pvt. Ltd. to pay the amounts with interest or in the alternative permit execution of arbitration cases as well as award arising thereof.	The applicant is understood to have executed some DG sets related works in Commercial Hotel Complex and Group Housing complex of Uniworld Gardens-II in Gurgaon. Subject to final decision of the Hon'ble Supreme Court, payment of outstanding, if any, will be dealt as per the waterfall mechanism suggested in Chapter 7 of the Resolution Framework.
J13.	11.09.2020	90523 of 2020 117154 of 2019 (implead)	DSK Legal	Suraksha Asset Reconstruction Limited	Permit applicant to make submissions regarding suggestions to the RF;	(i) Suraksha ARC has already committed to accept the general principles based on which the issues of other Secured Creditors would be settled.

Sr. No	Date of receipt of email	I.A. Nos.	Filed by AOR	Customer/ Applicant Name	Prayer	Management's response
		90527 of 2020 (addl docs)			<p>Permit applicant to carry on work qua mortgaged projects in accordance with Restructuring Agreement dated 17.11.2017;</p> <p>Permit the Applicant to recover the dues pertaining to the Applicant and its related entity as well as the Original Loans.</p>	(ii) The cases of all the Secured creditors may have to be taken up separately following certain principles for a possible One-Time Settlement.
J14.	21.08.2020	79842 of 2020	Liz Mathew	Cruz City Mauritius Holdings	Allow Intervention/impleadment in order to enable applicant to make submissions on the proposed RF and its implications on the applicant.	Matter is already under investigation by the Enforcement Directorate, New Delhi.
J15.	24.02.2021	29922 of 2021	Rajesh Kumar	Alchemist Asset Reconstruction Company	Secured creditor for Joint Venture Projects situated in Bhopal and Dehradun. Seeking exclusive right to recover the debt from the assets mortgaged as collateral.	The cases of all the Secured creditors would have to be taken up separately following certain principles for One-Time Settlement.



Sr. No	Date of receipt of email	I.A. Nos.	Filed by AOR	Customer/ Applicant Name	Prayer	Management's response
J16.	14.02.2021	29915 of 2021	Rajesh Kumar	Punjab National Bank	Secured creditor for Joint Venture Projects situated in Bhopal. Seeking exclusive right to recover the debt from the assets mortgaged as collateral.	-do-
<b>K</b>	<b>Other Applicants</b>					
K1.	14.03.2022	37025 of 2023	Kumar Mihir	Rohan Kumar Gupta & Ors.	<p>(i) To pay service tax @ 3.75%</p> <p>(ii) Direct new Management not to charge 9% interest on the customers who have availed part refund.</p> <p>(iii) Open project escrow account and collect all monies therein. After completion of project surplus be refunded to refund seeking customers.</p> <p>(iv) Grant liberty to applicants to seek compensation @ 12%</p>	<p>(i) Detailed response on this issue is given at <b>Annexure-1</b>.</p> <p>(ii) The Hon'ble Court vide order dated 09.11.2023 has directed to deposit the amount in a time bound manner.</p> <p>(iii) The new management has already introduced a system of Project Accounting as directed by the Hon'ble Court and the balance receivables from the Homebuyers would be credited to the project specific collection accounts.</p> <p>However, keeping in view that there are a number of highly deficit projects, the Management has no option but to utilize the surpluses generated from certain other projects to meet the gap of deficit projects.</p> <p>(iv) Payment of interest is not feasible as there is a serious financial crunch, therefore, no</p>

Sr. No	Date of receipt of email	I.A. Nos.	Filed by AOR	Customer/ Applicant Name	Prayer	Management's response
					as per NCDRC.	compensation/ refund can be entertained. As a matter of fact, commitment to complete the projects and deliver the Units to the Homebuyers at the same rates/ price at which they booked the same, is by itself the biggest compensation for the Homebuyers, notwithstanding that there has been a considerable premium on the same with passage of time.
K2.	22.02.2023	153915/2022	Amrita Sarkar	Amit Kohli	Objections to RF and payment of interest to homebuyer/ decree holders.	Customer has already been refunded 100% principal amount in Unitech Pioneer JV matter. Now claiming interest. The management cannot support the Prayer.
K3.	17.08.2020		Ms. Shobha Gupta	Objections to RF		To be taken up during adjudication of RF.
K4.	29.07.2020 23.08.2021 23.08.2021	70286 of 2020/ 104012 of 2021/ 104097 of 2021	Karanjawala & Co.	Dalmia family Trust, Ajay Poddar, Rajini Poddar	To clarify that order dated 20.01.2020 will not stand in the way of NCLT deciding the case as well as to institution of arbitration proceedings.	Reply to the IA has already been filed. It is requested that the same may be taken up separately and decided on merits of the case.
K5.	Aug – 2022 13.01.2021	79304 of 2020 5463 of 2021	Jasmine Damkewala	Carnoustie Management India Pvt. Ltd.	Intervention - Additional facts - Clarification of order dated 18.03.2022 regarding bail of Rajesh Malik	Matter is already under investigation by the Enforcement Directorate, New Delhi. The Management has also filed an IA against M/s Carnoustie Management Pvt Ltd, which has been partly heard by this Hon'ble Court and is pending.

Sr. No	Date of receipt of email	I.A. Nos.	Filed by AOR	Customer/ Applicant Name	Prayer	Management's response
K6.	03.05.2023	92702 of 2023	Arup Bannerjee	APIIC	Clarification of order dated 12.04.2023 that 50% amount payable by APIIC is to be paid from Rs. 270 crores deposited by Unitech.	Hon'ble Supreme Court has already decided the limited issue. APIIC has not registered the Development Agreement in spite of repeated references from the Management. IA is merely a ploy to delay the on-going Arbitral Proceedings and delay the adjudication of the case.
K7.	11.08.2023	158356 of 2023	Madhusmita Bora	S Lavanya	Cricket Ground over 3.5 acres on Unitech land. Prayer not to evict the applicant for 2 years.	This is an unauthorized Encroachment and management has expressed its inability for continuation of the activity. The Lease Deed was executed for use of the subject land as a Cricket Ground from January 2018 to November 2018. Applicant is holding on to the possession of the land despite the period of lease deed already over in November 2018. The Applicant-petitioners continue to use the same for a Cricket Academy being managed on charging considerable sums from the users without paying any amount to Unitech. They have already been requested to vacate the premises by August 2023 as development of the area has to be undertaken by the new Management for which possession of area is required. The Applicant's request cannot be accepted.
K8.	14.08.2023	160626 of 2023 160629 of 2023	Delhi Law Chambers	Nirmal Hora (deceased)	Application for substitution of legal heir and intervention for claiming refund of 72 lakhs.	Neice of the deceased FD Holder is seeking substitution for claiming refund of FD on the basis of a Will, which has not been probated. Cannot be allowed in these proceedings till proper procedure is followed

Sr. No	Date of receipt of email	I.A. Nos.	Filed by AOR	Customer/ Applicant Name	Prayer	Management's response
						by the Applicant to get the Will probated and till a succession certificate is issued in her favour by competent court/ authority. Prayer cannot be accepted.
K9.	14.08.2023	160635 of 2023	Surender Singh Hooda	Havelock Developers Ltd.	Unitech to resolve the issue regarding 6 acres of land which was to be developed pursuant to MOU	Unitech's erstwhile Management had entered into an agreement to develop 06 acres of land as an IT/ ITES Project. The said project never took off. Subsequently, non-executable Agreement was also signed, which again remained standstill. No 3 <sup>rd</sup> party rights have been created in the said Project. The new Management has no objection to terminate the Development Agreement. A detailed reply would be filed in the matter shortly and the matter may be decided on its own merits.
K10.	18.08.2023	163948 of 2023 164059 of 2023	Aman Raj Gandhi	Naresh Kempanna	Exemption from depositing Rs. 56.11 cr.  Recall of order dated 23.03.2023	The Applicant-Petitioner has not deposited the amount despite directions from the Hon'ble Court. The Hon'ble Court had cautioned the applicant during the hearing on 09.10.2023. Has to be taken up for hearing separately and directions issued to recover the money.
K11.	31.08.2023	176991 of 2023	Samir Malik	Dakshin Haryana Bijli Vitran Nigam	Clarification of order dated 20.01.2020 regarding moratorium's effect on statutory dues.	The Management would file its reply to the IA. The prayer made herein cannot be accepted.
K12.	02.09.2023	178885 of 2023	Aarhi Rajan	Priadarshini	Refund of 25 Crore.	The re-conveyance of 30.71 acres has already been executed. M/s Priadarshini Foundations may be

Sr. No	Date of receipt of email	I.A. Nos.	Filed by AOR	Customer/ Applicant Name	Prayer	Management's response
		178886 of 2023				allowed to take the refund.
K13.	22.09.2023	195479 of 2023 195481 of 2023	B.Sunita Rao	Monika Gupta	Stay cancellation of allotment vide letter 06.09.23	The customer has not paid any installment and has blocked the inventory with bare minimum amount of only 5%. The issue was discussed by the Board of Directors and it was resolved to cancel all such bookings wherein the Assets have been blocked on payments even lesser than the initial Booking Amount. Though the allotment was liable to be cancelled along with forfeiture of the paid amount in terms of Builder-Buyer Agreement, the new management has also refunded the Principal Amount paid by the said customer without deducting any penalty.
K14.	22.09.2023	195494 of 2023 195495 of 2023	B.Sunita Rao	Saroj Bala & Sudhir Gupta	Stay Cancellation of allotment vide letter dated 06.09.2023	-do-
K15.	21.07.2023	7750 of 2021 in SLP Cri 5978-79 of 2017	Hima Lawrence	Devas Global	To allow registration of balance land as per MoU dated 02.01.2018.	(i) The new Management supports the application for execution of Conveyance Deed in respect of the balance land provided the total consideration is paid by M/s Devas Global to Unitech.  (ii) Further, Col. Khaira along with Mr. Naresh be directed to cooperate and execute the relevant documents.

Sr. No	Date of receipt of email	I.A. Nos.	Filed by AOR	Customer/ Applicant Name	Prayer	Management's response
K16.	16.08.2022	115357 of 2022 in SLP Cri 5978-79 of 2017	Pritha Srikumar Iyer	M/s Pioneer Urban Land and Infrastructure Ltd.	Direct the Registry to return a sum of <b>Rs. 9,79,00,252</b> along with interest that has accrued on the sum of Rs. 40 crores that had been deposited by the applicant.  Permit the applicant and the new Board to sell 39 units of the Joint project.	The new Management has no objection if the said application is allowed, after refund of principal amount to another customer named as Rani Ranjit Kamran (@F1) and subject to their undertaking to make payment in respect of any further future claims from homebuyers of the said project.
K17.			Braj K Mishra	SREI Infrastructure	IA for bringing on record additional facts and documents on record	No comments required as the IA is merely to inform that the NCLT has appointed IRP for SREI.
K18.	01.11.2023	227119/2023 Reply	Aman Gupta	Col. Mohinder Singh Khaira	Affidavit of Col. Mohinder Singh Khaira in response to notice dated 09.10.2023	Applicant has not deposited the amount despite directions from the Hon'ble Court. The Hon'ble Court had cautioned the applicant during the hearing on 09.10.2023. Needs to be taken up for hearing separately.
K19.	03.05.2018	66759 of 2018 in SLP Cri 5978-79 of 2017	Anil Katiyar	Principal Commissioner of Income Tax	Permit applicant to recover tax dues	The management has already detailed the settlement of claims of various Authorities in Chapter 7 at Clause 7.6. Permitting any Authority to recover their dues at this stage will jeopardize the cash flows required to meet the construction costs for completion of the pending units/ unfinished projects.

Sr. No	Date of receipt of email	I.A. Nos.	Filed by AOR	Customer/ Applicant Name	Prayer	Management's response
K20.	04.11.2023			Sunita Koul	Transfer applicant's booking in Unitech Sector 70 project to Uniworld Resorts Bangalore on the terms and conditions of the latter project	Swapping of Units has been dealt with in Chapter 4 clause 4.10.3. The management is not in a position to transfer allotments from one project to another unless the project is abandoned.  However, keeping in view the merits of the case, the Management would not be averse to permitting such shifting from Gurgaon to Bangalore provided the Applicant is agreeable to accept the allotment of a Unit of the size available in Bangalore at the rates at which the Unit was booked in Gurugram.
K21.	17.09.2018 10.09.2018	134806 of 2018 129870 of 2018 in SLP Cri 5978-79 of 2017	Preeti Singh			Copy of the IAs has not been provided for which the Ld. AOR for the applicant has already been requested.
K22.	08.11.2023	234374 of 2023	Vrinda Bhandari	Chetram Meena	Intervention IA seeking revocation of suspension of the applicant, Assistant Superintendent (Jail), by Director General, Prisons vide order dated 13.10.2021	Does not pertain to Unitech. Hence, no comments.
K23.	21.04.2023 11.11.2023	83191 of 2023 237540 of 2023	Rachna Gupta	Orchid Corporate Service Pvt. Ltd.	Intervention IA seeking direction to allot Plot No. 26 in Street No. 8, The Willows in lieu of flat No. 102 Tower	Swapping of units are not permissible for projects that are already taken up for construction, therefore, the said request cannot be processed.

Sr. No	Date of receipt of email	I.A. Nos.	Filed by AOR	Customer/ Applicant Name	Prayer	Management's response
					No. 1in Project Amber	
K24.	27.11.2023	_____ of 2023	TRB Sivakumar	Meenakshi Kumar	Intervention application seeking Impleadment of M/s Kotak Mahindra Bank as an impleader.	<p>(i) The homebuyer had availed home loan facility from M/s PNB Housing Finance Limited and had subsequently entered into a tripartite agreement with Unitech Limited along with PNB Housing Finance Limited.</p> <p>(ii) Regarding the assignment of loan accounts of PNB Housing Finance Limited in favour of Kotak Mahindra Bank Limited, the new Management is unaware of any such development as the said assignment of Housing Loans extended to the Homebuyers of Unitech by PNB Housing Finance in favour of Kotak Mahindra Bank Limited has taken place during the tenure of the new Management without any information to the new Management.</p> <p>(iii) Further, no consent or approval of Unitech was ever sought from Unitech either by PNB Housing Finance Limited or Kotak Mahindra Bank Limited prior to assignment of the loan accounts from PNB Housing Finance to Kotak Mahindra Bank.</p> <p>(iv) The lien in respect of the Housing Units in lieu of loan has been created by the concerned Homebuyers in favour of the lender. It is for the Homebuyer and the Lender to approach Unitech to amend the tripartite agreement in favour of Kotak Mahindra Bank.</p> <p>(v) In view of the above, the new Management is not in a position to comment on the said IA.</p>



Sr. No	Date of receipt of email	I.A. Nos.	Filed by AOR	Customer/ Applicant Name	Prayer	Management's response
K25.	23.12.2023	___ of 2023	Shekhar Kumar	M/s Shantiniketan Buildcon Private Limited	To take over the construction on the balance land available in Sector 144, Noida in view of recovering its outstanding amount against a Joint Development Agreement dated 08.06.2014.	The matter is being examined separately.
K26.	20.01.2024	___ of 2024	S.S. Rebello	De Souza Hotels Private Limited	Land Aggregator seeking refund of Rs. 7.99 Crore along with compound interest @ 9% p.a	Refund of such amount will be dealt as per the waterfall mechanism detailed in Chapter 7 of the Resolution Framework.

### **Annexure -1**

(to be read with reference to the IA mentioned under K.1)

**1. The Hon'ble Supreme Court had directed vide its order dated 17.08.2022 extracted as under:**

“11 In view of the above recommendations, we pass the following order:

- (i) Funds receivable from homebuyers and from unsold inventory be committed only for construction purposes and should not be diverted for any other purpose to ensure uninterrupted construction (subject to such further orders as may be passed by this Court periodically);

- (ii) The Revised Payment Plan proposed by the Management of Unitech in terms of which the home buyers would be required to make payments shall be uploaded on the web portal of Unitech within forty-eight hours;
- (iii) The home buyers who wish to make their suggestions in response to the proposed payment plan would be at liberty to email them to the Board of Management of Unitech; CA 10856/2016
- (iv) The suggestions, if any, that are received will be collated and placed before this Court separately so as to facilitate the passing of orders by this Court in regard to the payment plan to be adhered to by the home buyers;
- (v) The Board of Management shall together with the payment plan also upload Document IV (contained in the working papers before this Court) containing the tentative time-line for the completion of the residential projects; and
- (vi) The Board of Management has also sought a direction to the banks to ensure the timely release of unpaid home loans already sanctioned to homebuyers. In the event that the home buyers have any suggestions in that regard, the same may be placed before the Board of Management of Unitech in the same manner as indicated above, which will be considered on the next date.”

**2. The Homebuyers’ response on the issue of payment of Service Tax/ GST and the management thereto is given below:**

<b>GST</b>	<p>A total of <b>102 emails</b> pertain to GST. Homebuyers have raised following points:</p> <ul style="list-style-type: none"> <li>(i) Service Tax of 3.09% was applicable at the time of booking of the residential Unit. GST of approx. 5% has come into force much later and is becoming applicable primarily due to inordinate delay in the project.</li> <li>(ii) As in the case of Amrapali, Hon’ble Supreme Court may order GST amount equivalent to applicable Service Tax at that time to be payable by the Homebuyers. In Amrapali, the court receiver is charging Service Tax/ GST @ 3.75% as specified by Hon’ble Supreme court.</li> <li>(iii) The burden of increased tax liability due to applicability of GST should be borne by Unitech and no extra burden should be put on Homebuyers as they have suffered a lot due to delay. A tax difference of 2% will be there on this account.</li> </ul>
<b>Management Response</b>	<p><b>A. Background</b></p> <ul style="list-style-type: none"> <li>(i) The incidence of Service Tax on Residential Properties was levied for the first time from 01.07.2010, vide Notification</li> </ul>

No. 01/2006–ST dated 01.03.2006, issued by the Ministry of Finance, further amended vide Notification No. 29/2010–ST dated 22.06.2010. The rate of Service Tax was 10% but the effective rate was only 2.5% since the Taxable Value was kept at 25% of the amount charged from the Homebuyers. In addition, Education Cess @ 3% of the Service Tax amount was also applicable.

- (ii) From 01.04.2012, the rate of Service Tax was revised from 10% to 12%. In addition, Education Cess @ 3% of the Service Tax amount was also applicable. However, on the basis of Notification No. 26/2012-ST dated 20.06.2012, and Notification No. 02/2013-ST dated 01.03.2013, the tax structure was further classified on the basis of carpet area and the amount charged for the Units, as mentioned herein below:
- (a) In case the carpet area is less than 2,000 square feet and the amount charged is less than Rs. 1.00 Crore for each Unit, the Service Tax would be levied on 25% of the amount charged from the Homebuyers.
- (b) In rest of the cases, the Service Tax would be levied on 30% of the amount charged from the Homebuyers.
- (iii) The rate of Service Tax was further revised to 14% subject to the same conditions as enumerated above, with effect from 01.06.2015. However, the incidence of Education Cess was withdrawn.
- (iv) From 15.11.2015, Swachh Bharat Cess (SWC) @ 0.5% of the taxable value was made applicable, making the total Service Tax Liability @ 14.5%.
- (v) All types of Construction Complexes were notified to pay Service Tax on 30% of the Gross Value from 01.04.2016, vide Notification No. 08/2016 – ST dated 01.03.2016.
- (vi) From 01.06.2016, Krishi Kalyan Cess (KKC) @ 0.5% of the taxable value (30% of gross value) was made applicable, taking the total Service Tax Liability @ 15%. This position remained effective till 30.06.2017 when GST was introduced from 01.07.2017.
- (vii) The incidence of Service Tax and other accompanying Cesses, as applicable on Residential and Commercial Properties, is tabulated herein below for clarity:

Sr. No.	Period	Service Tax	Education Cess on ST	SWC	KKC
1	01.07.2010 to 31.03.2012	10%	3%	-	-
2	01.04.2012 to 31.05.2015	12%	3%	-	-

3	01.06.2015 to 14.11.2015	14%	-	-	-
4	15.11.2015 to 31.05.2016	14%	-	0.5%	-
5	01.06.2016 to 30.06.2017	14%	-	0.5%	0.5%

**B. Response to the Observations/ Suggestions**

- (i) When GST was introduced for the first time with effect from 01.07.2017, the GST on the residential and commercial properties was fixed @ 12% of the gross value whereas in case of affordable housing, it was 8%. There also existed a provision of Input Tax Credit (ITC) on the inward goods and services, which could be adjusted against the outward services while paying GST thereon. This position remained effective upto 31.03.2019.
- (ii) The above position was changed with effect from 01.04.2019 vide Notification No. 03/2019-CT(Rate) dated 29.03.2019, whereby the Developer/ Promoter was given one-time option to avail one of the following options in respect of the on-going Projects.
- (a) 5% GST flat rate (1% in case of affordable housing) without availability of Input Tax Credit (ITC); or
- (b) 12% GST (8% in case of affordable housing) with availability of Input Tax Credit (ITC).
- (iii) The term “on-going project” has been defined in the aforesaid Notification No. 03/2019-CT(Rate) dated 29.03.2019. A project which meets all of the following conditions would be considered as an on-going project:
- (a) *Commencement certificate in respect of the project, where required to be issued by the competent authority, has been issued on or before 31st March, 2019, and it is certified by any of the following that construction of the project has started on or before 31st March, 2019:*
- *an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972); or*
  - *a chartered engineer registered with the Institution of Engineers (India); or*
  - *a licensed surveyor of the respective local body of the city or town or village or development or planning authority.*
- (b) *Where commencement certificate in respect of the project, is not required to be issued by the competent authority, it is certified by any of the authorities specified in sub clause (a) above that construction of the project*

*has started on or before the 31<sup>st</sup> March, 2019;*

*(c) Completion certificate has not been issued or first occupation of the project has not taken place on or before the 31<sup>st</sup> March, 2019;*

*(d) Apartments being constructed under the project have been, partly or wholly, booked on or before the 31<sup>st</sup> March, 2019.*

*Explanation:*

*For the purpose of sub- clause (a) and (b) above, construction of a project shall be considered to have started on or before the 31<sup>st</sup> March, 2019, if the earthwork for site preparation for the project has been completed and excavation for foundation has started on or before the 31<sup>st</sup> March, 2019.*

(iv) Since the erstwhile Management did not exercise the option for paying 5% GST within the fixed timeline i.e. upto 20.05.2019 and, on the other hand, it specifically opted to pay GST @ 12%, vide Unitech's letter dated 20.05.2019 addressed to the Commissioner, CGST, Gurugram, the option to pay 5% GST at this stage is not available to the Company from 01.04.2019 onwards under the said notification dated 29.03.2019. Moreover, any switchover to the 5% regime, even at the directions of the Hon'ble Court, would have higher financial implications for the Unitech Group.

(v) Hon'ble Supreme Court, vide its order passed in Writ Petition (Civil) 940 of 2017 in *Bikram Chatterji & Ors. Vs. Union of India & Ors.*, is reported to have observed that no GST is applicable. However, Service Tax is applicable. For the computation of Service Tax, the rate prevailing in 2014 shall be applicable for all the buyers. The rate of Service Tax which prevailed at that time was 3.75% and for all purposes, 3.75% will be calculated for all outstanding dues.

The above order of the Hon'ble Supreme Court has widely been reported in different sections of the media. The computation carried out by the Court Receiver, in terms of the said Order, has been uploaded on the Court Receiver's website, as a part of Guidelines on Calculation of Service Tax and outstanding dues.

(vi) It is pertinent to mention here that, in the case of Unitech, all allotments were made/ sales booked when Service Tax regime was in force and the Homebuyers were also charged accordingly as per the prevailing rate of Service Tax as applicable from time to time. The erstwhile management had also defaulted in depositing the entire amount of Service Tax collected by them from the homebuyers. Since the erstwhile Management did not opt for 5% GST module on or before 20.05.2019 in terms of Notification No. 03/2019-CT (Rate) dated 29.03.2019, the GST on the Balance Receivables from the Homebuyers would necessarily have to be charged @ 12% only. The Company is not in a position to bear the extra financial liability that would accrue if the Company charges the GST @ 5% as suggested by some of

	<p>the Homebuyers since the Company is already absorbing 18% GST on inward supplies of composite services of work contracts and whereas it is charging the Homebuyers @ 12%, thereby adversely adding financial burden to the tune of 6%, owing to the inverted duty structure.</p>
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