

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

IN THE MATTER OF:

BHUPINDER SINGH

..... PETITIONERS

UNITECH LIMITED

VERSUS

... RESPONDENTS

APPLICATIONS RECEIVED

| Sr. No | Date of receipt of email | I.A. Nos. | Filed by AOR | Customer/ Applicant Name | Prayer | Management's response |
|--------|---|---------------|-------------------|--------------------------------|---|---|
| A | Change from Refund to Possession | | | | | |
| 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 has already permitted change of options from Refund to Possession as a one time measure up to 15 th 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 |

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| | | | | | | Order dated 03.11.2023, that is by or before 15.02.2024. (iv) Details of the Accounts and the process will be uploaded on the Company website by first week of December, 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 from refund to possession. | -do- |
| A4. | 30.11.2022 | 186754 of 2022 186764 of 2022 186776 of 2022 | In Person | Rakesh Prakash & Anr. | Change of status from Refund 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 of status from Refund to possession - Homebuyer of Unit No. E-01-0099 in Anthea Floors, Wildflower Country, Gurgaon | -do- |

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| A6. | 25.09.2018 | Crl 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 the status of portal from Refund to Possession and re-structuring the Loan Account with fresh payment schedule linked to the delivery of possession – Homebuyer | Unitech Management supports the prayer made in the application. Banks may be directed to consider restructuring loan accounts and disburse amounts in accordance with the revised payment plan, so as to enable the homebuyers to avail the option of possession and make the 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' | (i) Permitting the Homebuyers of Vistas Project in Gurgaon from Refund to Possession, the Hon'ble Court had 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. (ii) However, while dealing with the subject, the Hon'ble court directed Homebuyers, who wish to change their options from Refund to Possession, to deposit the |

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| | | | | | | <p>entire refunded amount to Unitech within a period of 08 weeks (i.e by 30th December 2023) vide order dated 03.11.2023.</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> <p>(iv) It was submitted by the Ld. ASG that the issue of interest on partially refunded amount may be taken up later.</p> |
| A9. | 11.02.2023 | 26041 of 2020 | Himanshu Shekhar | Pramod Kumar Kapoor | Change of status from Refund to possession - Homebuyer of Unit No. 1502 Tower 1 in Verve, Greater Noida. | <p>(i) Hon'ble Court has permitted change of options from Refund to Possession as a one-time measure up to 15th December 2023 vide order dated 03.11.2023.</p> <p>(ii) New management has uploaded Process Note with a dedicated email ID on its website on 06.11.2023.</p> |

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| | | | | | | (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. |
| B | Applicants Seeking Possession | | | | | |
| 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 | (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. (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. (iii) After detailed deliberations, the Board unanimously resolved that these cases cannot be treated as bona-fide allotments. The amounts paid have been booked as Customer Advances in the Company's |

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| | | | | | | <p>Books of Accounts. 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> |
| B2. | 07.02.2023 | 161365 of 2022 | Avantika Manohar | <p>(i) Buddha Promoters Pvt. Ltd.</p> <p>(ii) Tathagat Promoters Pvt. Ltd.</p> | 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 allotment can be made. 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 th 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 |

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| | | | | | | <p>the layout for the betterment of the project.</p> <p>(ii) Incidentally, the applicant had also applied for refund under Medical Exigency but Justice (Retd.) A. M. Sapre did not find any merit in his request.</p> <p>(iii) The location of allotted plot cannot be changed as per individual choice.</p> |
| 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. |
| 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. | (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. |

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| | | | | | | (ii) Request cannot be accepted. |
| 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 proposes to file an IA before the Hon'ble Court seeking directions from the Hon'ble Court for ensuring uninterrupted construction and delivery of units in a time bound manner. |
| 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 | South Park related Tender Documents have already been uploaded on the website as part of Lot-3. Construction can commence only |

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| | | | | | Park in Sector 70 Gurugram, Haryana on payment of balance consideration amount. | 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 is being issued 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. |
| B12. | 30.10.2023 | 75969 of 2023 | Rameshwar Prasad Goyal | Suraj Miglani | Intervention application – 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 | (i) The facts of this case are largely identical with the matter explained under Sr. No. B-1 with some additional facts. The petitioner is also one of the 43 claimant allottees. As a matter of fact, he had even asked for refund for which cheques were issued to him, which were dishonored. He has initiated legal proceedings against the erstwhile Promoters and Directors of the Company u/s 138. (ii) This may be taken up alongwith IA No. |

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| | | | | | | 192118-192119 of 2023 filed by the new Management. (iii) Applicant is not entitled to any plot. |
| 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 | (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 is in process of issuing LOIs to the Contractors pursuant to the approval of this Hon'ble Court vide its order dated 03.11.2023. (ii) This IA may be taken up for consideration along with issue of determination and quantification of Noida's dues. |
| B14. | 07.07.2018 | 91131 of 2018 | Kaushik | Rajnish Grover & Ors. (175 units) – | Seeking possession along with refund of excess EDC | (i) Tenders for the project have already been approved in Lot-2. Further, LOIs have |

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| | | | Choudhury | Sunbreeze Gurgoan | paid. | 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 said customer 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 has 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. | (i) The Association, vide their email dated 11.10.2023, have confirmed to make payment of balance dues as per the revised payment plan and requested for |

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| | | | | | | <p>start of construction immediately.</p> <p>(ii) The tenders for the said project have already been approved in Lot-2 and the LOIs has been issued to the concerned Contractor.</p> <p>(iii) However, works on ground can commence only after receipt of all related approvals from NOIDA Authority.</p> |
| 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 | 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 construction would commence after receipt of Environment Clearance from the Competent Authority. |
| 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 | -do- |

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| | | | | | Vistas, Gurugram | |
| 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 | (i) The tenders for the said project have already been approved in Lot-2 and LOI has been issued to the concerned Contractor. (ii) However, works on ground can commence only after receipt of all related approvals from NOIDA Authority. |
| B24. | 07.08.2019 | 118418 of 2019 | Nidhi Mohan Parashar | The Concourse Buyers Association (187 units) | Seeking possession of 187 commercial units in The Concourse, Sector 71, Gurugram. | 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 expected to commence on ground after receipt of EC from the competent authority. |
| C | Homebuyers & FD Holders seeking refund on grounds of Medical Exigencies | | | | | |
| C1. | 06.02.2023 | 27413 of 2023 28646 of 2023 | Ajit Kumar Ekka | Vikas Kochhar | Homebuyer of Habitat, Greater Noida. Seeking refund under Medical Ground of Wife and Mother. Willing to forego interest. | (i) Hon'ble Court has, vide order dated 09.10.2023, permitted submission of claims for refunds on grounds of medical exigencies. Management has already uploaded a Public Notice in this behalf on |

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| | | | | | Rs. 68 Lakhs principal. | its website www.unitechgroup.com 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. Willing to forego interest. Rs. 76.62 Lakhs principal. | -do- |
| C3. | 07.02.2023 | 28646/2023 | Ajit Kumar Ekka | Karshni Realtors India Pvt. Ltd. | Homebuyer of D1 – 1403, South Park, Gurgaon seeking refund Rs. 41 lakh 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. Rs. 9.01 Lakhs principal. | -do- |
| C5. | 08.02.2023 | 197133 of 2022 197129 of 2022 | Sudhir Kulshrestha | Kiran Agarwal | Refund of amount Rs. 48.88 Lakhs. Homebuyer of Verve, Greater NOIDA. | -do- |

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| C6. | 09.03.2023 | Email | | Tarlochan Singh Pahwa | Homebuyer of Vistas project in Gurgaon. Medical condition of himself and wife. Rs. 28.13 Lakhs. | -do- |
| C7. | 19.03.2022 | 57215 of 2023 | Pallavi Langar | Vishan Narain Khanna | Refund of Rs. 1.29 Crore. 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 Rs. 1.29 Crore. 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 Rs. 1.26 Crore with interest @ 10% as per NCDRC decree. | (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 |

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| | | | | | | <p>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. Rs. 9.33 Lakhs principal. | -do- |
| C11. | 02.09.2023 | 66198,961006237 | Rachana Joshi | Sandeep Verma, | Refund of balance principal | (i) Hon'ble Court has, vide order dated |

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| | | 0,62339 67725 of 2023 in CA 9397 of 2017 | Issar | Rama Dahdev, Vanit Mehra, Ankur Goel, Navneet Sandhu | amount on medical grounds. Homebuyers of Verve, Greater Noida. | 09.10.2023, permitted submission of claims for refunds on grounds of medical exigencies. The Management has already uploaded a Public Notice in this behalf on its website www.unitechgroup.com to facilitate submission of claims on or before 09.11.2023. (ii) The Applicant is expected to have taken action accordingly. |
| C12. | 20.03.2023 | 55451 of 2023 | In Person | Ms. Anita Pandit SPA holder of Mr. Ram Dev Dudeja | FD Holder seeking refund of Rs. 12.00 Lacs. Aged 90 years under serious medical conditions. | -do- |
| D | Homebuyers and FD Holders already refunded under Medical Exigency, seeking further interest/ further directions | | | | | |
| D1. | 25.02.2023 | 48541 of 2023 | In person | Raju Verma | 46 years. Refunded under medical exigency. Now claim regarding interest. | (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: <i>"There shall be only full refund of</i> |

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| | | | | | | <p><i>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 can be refunded to the homebuyer and not the interest, which has otherwise been claimed by the Applicant in the IA.</p> |
| 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 | <p>(i) Payment has already been made as per the directions of the Hon'ble Court.</p> <p>(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</p> |

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| | | | | | | <p>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:</p> <p style="text-align: center;"><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></p> <p>(iii) As such, the amount of service tax deducted while refunding the principal amount to the homebuyer is not liable to be refunded by the Company.</p> |
| 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. |

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| 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 nd 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). | Payment of the Principal Amount has already been made as per the directions dated 01.02.2023 of the Hon'ble Court. Interest cannot be paid. |
| E | Senior Citizens seeking Refund | | | | | |
| 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 |

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| | | | | | | 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 th Floor, Tower – 04, Burgundy Sector 96, 97 and 98 Noida | -do- |
| 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 | As above, except that interest can not be paid as per directions dated 13.10.2022 of the Hon'ble Supreme Court. |

| Sr. No | Date of receipt of email | I.A. Nos. | Filed by AOR | Customer/ Applicant Name | Prayer | Management's response |
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| | | | | | Consumer Forum. | |
| 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. |
| 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- |
| F | Other Refunds – FDs and Homebuyers | | | | | |
| F1. | 22.02.2023 | 77925 of 2020 | Himanshu Shekhar | Rani Ranjit Kamran | Homebuyer of Pioneer JV Project, claiming refund. | (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. |

| Sr. No | Date of receipt of email | I.A. Nos. | Filed by AOR | Customer/ Applicant Name | Prayer | Management's response |
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| | | | | | | <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> |
| F2. | 17.02.2021 | 25033 of 2021 | Priyanjali Singh | Vishal Bhartiya | <p>Homebuyer of Exquisite; Already received refund of about 60% of the principal amount deposited.</p> <p>Seeking balance payment along with interest as per NCDRC decree.</p> | <p>(i) There are a total of 237 cases where refunds to the extent of about 33% have been made through the 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.</p> <p>(ii) However, as already held by the Hon'ble Court, no interest is payable in these cases.</p> <p>(iii) The Homebuyer also has the option to change his option from Refund to Possession up to 15.12.2023 in terms of</p> |

| Sr. No | Date of receipt of email | I.A. Nos. | Filed by AOR | Customer/ Applicant Name | Prayer | Management's response |
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| | | | | | | Hon'ble Court's orders dated 03.11.2023 |
| F3. | 23.08.2023 25.08.2023 | 168870 of 2023 171200 of 2023 | Prema 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 Rs. 2.00 Lakhs Refund. | Applicants do not appear to be Senior Citizens or claiming refunds under any medical exigencies. Hence, 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 - Rs. 1 Lakhs | -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 – Rs. 0.30 Lakhs | -do- |
| F8. | 25.10.2022 | 162385/2022 | Siddhartha | J P Gupta and Sons | Requesting for refund of | -do- |

| Sr. No | Date of receipt of email | I.A. Nos. | Filed by AOR | Customer/ Applicant Name | Prayer | Management's response |
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| | | | Sinha | HUF | money invested in FD – Rs. 3.20 Lakhs | |
| F9. | 22.10.2022 | Email by Harsha Vohra | | Harsha Vohra | Email by FD Holder for refund and change of email-id - Rs. 10.00 Lakhs | -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 – Rs. 1.00 Lakh | As above, except that interest cannot be paid. |
| 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 |

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| | | | | | | 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 Shekhar | Deepak Sondhi | Seeking refund of amount along with compensation as per NCDRC Order for Unit NO. 702, Tower 2, Habitat, Greater Noida. | -do- |
| 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, | -do- |

| Sr. No | Date of receipt of email | I.A. Nos. | Filed by AOR | Customer/ Applicant Name | Prayer | Management's response |
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| | | | | | Greater Noida. | |
| 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. |
| G | Ex-employees | | | | | |
| 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 |

| Sr. No | Date of receipt of email | I.A. Nos. | Filed by AOR | Customer/ Applicant Name | Prayer | Management's response |
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| | | | | | | Management, pursuant to which information will be compiled and placed before this Hon'ble Court for release of amounts from the Registry. |
| 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- |

| Sr. No | Date of receipt of email | I.A. Nos. | Filed by AOR | Customer/ Applicant Name | Prayer | Management's response |
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| G8. | 15.05.2023 | 104330 of 2023 in SLP Cri 5978-79 of 2017 | Atul Sharma | Shivakumar Chandrasen Shete | Ex-employee dues | -do- |
| H | Owner's Association IAs | | | | | |
| 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. |

| Sr. No | Date of receipt of email | I.A. Nos. | Filed by AOR | Customer/ Applicant Name | Prayer | Management's response |
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| 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 demand for Compounding Charges on this account, which is a substantial sum of money and cannot be paid at this stage. (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, the application is devoid of any merits. |
| 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 |

| Sr. No | Date of receipt of email | I.A. Nos. | Filed by AOR | Customer/ Applicant Name | Prayer | Management's response |
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| | | | | | | 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. |
| 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 take place only after receiving responsive bids from Contractors/ Construction agencies. |
| 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 take place only after receiving responsive bids from Contractors/ Construction agencies. |
| I | Contractors' IAs | | | | | |

| Sr. No | Date of receipt of email | I.A. Nos. | Filed by AOR | Customer/ Applicant Name | Prayer | Management's response |
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| 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. | <p>(i) M/s Innovators Façade Systems Limited was allotted the aluminum glazing work for Uniworld Towers Commercial Project, Sector 48, 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</p> |

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| | | | | | | <p>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 PMCs | -do- |
| 14. | 16.05.2023 | 104512 of 2023 | Kaustubh Shukla | Precision Engineers Kolkata | Direct payment of outstanding amount alongwith 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> |

| Sr. No | Date of receipt of email | I.A. Nos. | Filed by AOR | Customer/ Applicant Name | Prayer | Management's response |
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| | | | | | | (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. |
| 15. | 07.08.2023 | 153590 of 2023 | Amrita Sarkar | Sasumorov Enterprises Pvt. Ltd. | Intervention application by operational creditor of SVS Buildcon. | (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. (ii) A separate Resolution Framework (RF) is under preparation/ finalization for the projects being developed by the JV Company. It would be placed before the Hon'ble Supreme Court after it is finalized. |
| 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 Suvidha 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. Claiming on the basis of decree |

| Sr. No | Date of receipt of email | I.A. Nos. | Filed by AOR | Customer/ Applicant Name | Prayer | Management's response |
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| | | | | | | dated 08.04.2022. Payment of outstanding, if any, will be dealt as per the waterfall mechanism proposed in Chapter 7 of the Resolution Framework. |
| J | Creditors | | | | | |
| 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. Reply will be filed once clarity emerges from the ongoing investigations. |
| 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 by the CBI. (ii) Forensic Auditors' report has not even been made available to the new Management. (iii) The cases of all the Secured creditors may have to be taken up separately following certain principles for One-Time Settlement. |
| J4. | Jan - 2021 | 6512 of 2021 | | | Provide a copy of forensic audit report | |
| J5. | Jan - 2022 | 9494 of 2022 | | | Pay outstanding dues in priority over other creditors from the receivables dues | |
| J6. | 07.02.2023 | 28098 of 2023 | | | Encumbered land parcels not to be monetized/ constructed/ sold | |

| Sr. No | Date of receipt of email | I.A. Nos. | Filed by AOR | Customer/ Applicant Name | Prayer | Management's response |
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| 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 may 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. |
| 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. | (a) Direct company to provide a copy of the RF (b) Permit applicant to make suggestions to RF (c) Direct that any order pursuant to RF would | (i) Copy of the RF is already available on the Company's website. Suggestions have also been received and summarized. (ii) The cases of all the Secured creditors may have to be taken up separately following certain principles for One-Time Settlement. (iii) The management does not support the |

| Sr. No | Date of receipt of email | I.A. Nos. | Filed by AOR | Customer/ Applicant Name | Prayer | Management's response |
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| | | | | | not adversely affect the rights and interest of applicant. | prayer. |
| 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) 90527 of 2020 (addl docs) | DSK Legal | Suraksha Asset Reconstruction Limited | Permit applicant to make submissions regarding suggestions to the RF; Permit applicant to carry on work qua mortgaged projects in accordance with Restructuring Agreement dated 17.11.2017; Permit the Applicant to recover the dues pertaining to the Applicant | (i) Suraksha ARC has already committed to accept the general principles based on which the issues of other Secured Creditors would be settled. (ii) The cases of all the Secured creditors may have to be taken up separately following certain principles for a possible One-Time Settlement. |

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| | | | | | and its related entity as well as the Original Loans. | |
| 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. Reply will be filed once clarity emerges from the ongoing investigation. |
| 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 may have to be taken up separately following certain principles for One-Time Settlement. |
| 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- |
| K | Other Applicants | | | | | |

| Sr. No | Date of receipt of email | I.A. Nos. | Filed by AOR | Customer/ Applicant Name | Prayer | Management's response |
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| 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% as per NCDRC.</p> | <p>(i) Detailed response on this issue is given at Annexure-1.</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 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</p> |

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| | | | | | | 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. |
| K6. | 03.05.2023 | 92702 of 2023 | Arup Bannerjee | APIIC | Clarification of order dated 12.04.2023 that 50% amount payable by APIIC is | Hon'ble Supreme Court has already decided the limited issue. APIIC has not registered the Development Agreement in spite of repeated |

| Sr. No | Date of receipt of email | I.A. Nos. | Filed by AOR | Customer/ Applicant Name | Prayer | Management's response |
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| | | | | | to be paid from Rs. 270 crores deposited by Unitech. | 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 | 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 |

| Sr. No | Date of receipt of email | I.A. Nos. | Filed by AOR | Customer/ Applicant Name | Prayer | Management's response |
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| | | | | | lakhs. | proper procedure is followed by the Applicant to get the Will probated and till a succession certificate is issued in her favour by competent court/ authority. |
| 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 rd 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 need to 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. Needs to be taken up for hearing separately. |
| 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 | The Management would file its reply to the IA. The prayer made herein is devoid of any merits. |

| Sr. No | Date of receipt of email | I.A. Nos. | Filed by AOR | Customer/ Applicant Name | Prayer | Management's response |
|--------|--------------------------|----------------------------------|--------------|---------------------------|---|---|
| | | | | | statutory dues. | |
| K12. | 02.09.2023 | 178885 of 2023 178886 of 2023 | Aarthi Rajan | Priadarshini | Refund of 25 Crore. | The re-conveyance of 30.71 acres has already been executed but the link documents to the title papers have not been handed over in original. M/s Priadarshini Foundations may be allowed to take the refund after handing over all the original documents related to the subject land. |
| 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- |

| Sr. No | Date of receipt of email | I.A. Nos. | Filed by AOR | Customer/ Applicant Name | Prayer | Management's response |
|--------|--------------------------|---|----------------------|--|--|--|
| 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. |
| 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 Rs. 9,79,00252 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. |
| K17. | | | Braj K Mishra | SREI Infrastructure | IA for bringing on record additional facts and documents on record | No comments as the IA is 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 |

| Sr. No | Date of receipt of email | I.A. Nos. | Filed by AOR | Customer/ Applicant Name | Prayer | Management's response |
|--------|--------------------------|---|--------------|--------------------------------------|---|--|
| | | | | | | 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. |
| 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. |

| Sr. No | Date of receipt of email | I.A. Nos. | Filed by AOR | Customer/ Applicant Name | Prayer | Management's response |
|---------------|---------------------------------|---------------------------------|---------------------|------------------------------------|--|--|
| 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 No. 1 in Project Amber | The needful, as per the Prayer, is being done. |

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:

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|------------|--|
| GST | A total of 102 emails pertain to GST. Homebuyers have raised following points: (i) Service Tax of 3.09% was applicable at the time of booking of the residential Unit. GST of approx. 5% has come into |
|------------|--|

| | |
|-----------------------------------|---|
| | <p>force much later and is becoming applicable primarily due to inordinate delay in the project.</p> <p>(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.</p> <p>(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.</p> |
| <p>Management Response</p> | <p>A. Background</p> <p>(i) The incidence of Service Tax on Residential Properties was levied for the first time from 01.07.2010, vide Notification 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.</p> <p>(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:</p> <p>(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.</p> <p>(b) In rest of the cases, the Service Tax would be levied on 30% of the amount charged from the Homebuyers.</p> <p>(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.</p> <p>(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%.</p> <p>(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.</p> <p>(vi) From 01.06.2016, Krishi Kalyan Cess (KKC) @ 0.5% of the taxable value (30% of gross value) was made applicable,</p> |

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 31st March, 2019;

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

(d) Apartments being constructed under the project have been, partly or wholly, booked on or before the 31st 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 31st March, 2019, if the earthwork for site preparation for the project has been completed and excavation for foundation has started on or before the 31st 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.

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| | <p>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.</p> <p>(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 <u>Balance Receivables</u> 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 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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