



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
SECOND APPEAL NO.558 OF 2025
WITH
INTERIM APPLICATION NO.12223 OF 2025**

Rushi Builder and Developers	...	Appellant/Applicant
versus		
Rekha Gamaprasad Yadav	...	Respondent

Mr. Vikramjit Garewal with Mr. Pranav Khatkul, Mr. Janu U. Gulati, for Appellant.

Mr. Tushar Sonawane with Mr. Satyavijay G. Yadav i/by Mr. sunil Kewalramani, for Respondent.

CORAM: N.J.JAMADAR, J.

DATE : 25 FEBRUARY 2026

P.C.

1. Heard the learned Counsel for the parties.
2. The following substantial questions of law arise for consideration :
 - (i) Whether the Authority could have issued directions for delivery of possession of the subject apartment and awarded interest for the delayed delivery of possession by invoking the provisions under Section 18 of Real Estate (Regulation and Development) Act, 2016, when, upon a statement of the complainant recorded in the order of the Authority dated 8 April 2019, the Complainant stood transferred to the Adjudication Officer, for adjudication of compensation ?
 - (ii) Whether the Appellate Tribunal could have directed the Appellant to refund the GST amount of Rs.7,76,322/- to the allottee, on the premise that

the transaction was not excisable to GST in the face of the proceedings initiated by the allottee before the Authorities under the Central GST ?

3. The Appellant shall file a private paper book within a period of four weeks.

4. The parties are put to notice that an endeavour will be made to hear and decide the appeal finally.

5. Stand over to 8 April 2026.

Interim Application No.12223 of 2025 :

6. Since the attachment warrant has been issued, the Appellant seeks stay to the execution and operation of the impugned order.

7. Learned Counsel for the Appellant / Applicant, on instructions, submits that the Applicant is ready to deposit an amount of Rs.41,68,498/- for which recovery warrant has been ordered to be issued by the Adjudicating Officer on 11 November 2025 and, consequently, attachment warrant has been issued.

8. Subject to the Applicant depositing an amount of Rs.41,68,498/-, in this Court, within a period of four weeks, there shall be an interim relief in terms of prayer clause (b) of the Application.

9. Upon deposit of the said amount, the Registry shall invest the said amount in an interest bearing account.

10. The Respondent – allottee shall be at liberty to file an application for withdrawal of the said amount, which shall be decided on its own merits and

in accordance with law.

11. Interim Application stands disposed.

(N.J.JAMADAR, J.)