

MAHARASHTRA AUTHORITY FOR ADVANCE RULING

GST Bhavan, Old Building, 1st floor, B-Wing, Room No.107, Mazgaon, Mumbai - 400010.

(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

(1) Shri. D. P. Gojamgunde, Joint Commissioner of State Tax, (Member)

(2) Ms. Priya Jadhav, Joint Commissioner of Central Tax, (Member)

ARA No.	AD2711190016762
GSTIN Number, if any/ User-id	27AAACR4896A3ZB
Legal Name of Applicant	M/s. Raymond Limited - Realty Division
Registered Address/ Address provided while obtaining user id	Jekegram, Pokhran Road, Thane West, Thane, Maharashtra, 400606.
Details of application	GST-ARA, Application No. 61 Dated 07.11.2019
Concerned officer	Zone - MUMBAI, Commissionerate - THANE, Division - DIVISION VI, Range - RANGE-V
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A Category	Works Contract
B Description (in brief)	Applicable rate on supply of services covered by clause (b) of paragraph 5 of Schedule II to Central Goods and Services Tax Act, 2017 read with Notification No. 11/2017 - Central Tax (Rate) dated 28.06.2017 as amended from time to time.
Issue/s on which advance ruling required	<ul style="list-style-type: none">➤ Applicability of a notification issued under the provisions of the Act.➤ Admissibility of input tax credit of tax paid or deemed to have been paid.
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below

PROCEEDINGS

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The present application has been filed under Section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as "the CGST Act and MGST Act" respectively] by M/s. Raymond Limited - Realty Division, the applicant, seeking an advance ruling in respect of the following questions.

Whether the Applicant has the option to pay tax at the rate of 12 per cent (6 per cent CGST + 6 per cent MGST) with Input tax credit for supply of residential apartments in all its ten Aspirational towers in terms of item (ie) of Sl. No. of the Notification No. 11/2017 - Central Tax (Rate) dated 28.06.2017 as amended from time to time?

That the provisions of both the CGST Act and the MGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the MGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, the expression 'GST Act' would mean CGST Act and MGST Act.

1. FACTS AND CONTENTIONS - AS PER THE APPLICANT

1.1. This Application is being preferred by Raymond Limited - Realty Division ('the Company' / 'the Applicant'), which is registered as separate a business vertical of Raymond Limited under the provisions of the Central Goods and Services Tax Act, 2017 ('CGST Act') and Maharashtra Goods and Services Tax Act, 2017 ('MGST Act') bearing GSTIN 27AAACR4896A3ZB.

1.2. The Applicant is a promoter of residential real estate project named Ten X Habitat by Raymond Realty spread across 14 acres of land inter alia containing 10 towers (Towers A to H, J and K) each having 42-storeys consisting of residential apartments and some commercial units admeasuring not more than 15 per cent of the total carpet area of all the residential apartments in the said project and other common amenities such as club house, swimming pool, parking, etc. (hereinafter referred to as Aspirational project)

1.3. The residential apartments in the said towers would be low-cost houses each having carpet area less than 60 square meters and intended for sale to buyers for a consideration, expected to be received before the issuance of completion certificate by the competent authority or before its first occupation, whichever is earlier. The Applicant is selling the said residential apartments for a price above Rs. 45 lacs.

1.4. The Aspirational Project is an affordable housing project in terms of Notification No. 13/6/2009-INF dated 30.03.2017 issued by Government of India, Ministry

of Finance, Department of Economic Affairs which inter alia defines affordable housing as a housing project using at least 50% of the Floor Area Ratio (FAR)/Floor Space Index (FSI) for dwelling units with carpet area of not more than 60 square meters.

1.5. With the intent of registering and developing the entire Aspirational Project as a single real estate project, the Applicant got the entire layout of the project approved and also obtained Commencement Certificate No. 3826 dated 22.05.2018 for development of all towers. Copy of the layout plan and the certificate dated 22.05.2018 annexed is hereto.

1.6. Similarly, the Applicant also obtained environmental clearance from the State Level Environment Impact Assessment Authority ('SLEIAA') vide Certificate dated 07.08.2018 for all the ten towers.

1.7. As on March 31, 2019, the Applicant also obtained registration under the provisions of the Real Estate (Regulation and Development) Act, 2016 ('RERA, 2016') for three of its towers covered under the Aspirational Project. The details of the RERA registration obtained by the Applicant is as under:

Sl. No	Towers Aspirational Project	. RERA Number	Number of floors
1.	Towers A and B	P51700019265	42 floors
2.	Tower C	P51700020256	42 floors

Copy of the application filed with RERA authorities (along with all supporting documents) and the RERA Registration so obtained is annexed with this application.

1.8. With an objective of developing the entire Aspirational Project within 5 years from the date of commencement certificate, the Applicant initiated development work. Pursuant thereto, the Applicant obtained the requisite permissions / approvals including RERA Registration. The Applicant also launched the residential apartments in 3 towers and initiated booking by public at large post 15.01.2019. The Applicant discharged GST at the rate of 12% (net GST rate of 8% after abatement) on the consideration received from the prospective customers. Further, given the tax structure existing on the date of booking of flats, the Applicant also availed Input tax credit on the goods and services used for supply

of such services in terms of Entry no. 3 of Notification No. 11/2017 - Central Tax (Rate) dated 28.06.2017 ('NN 11/2017') as reproduced with this application.

1.9. However, with effect from 01.04.2019, a new tax structure was introduced wherein the developers of residential projects had the option of paying GST at the rate of 1% or 5% without Input tax credit. As regards all the projects which were incomplete as on March 31, 2019, the new structure gave a one-time option to continue paying GST at the old rates with ITC subject to the fulfilment of specified conditions on all on-going projects. However, the old tax structure as available upto March 31, 2019 was not available in respect of projects commencing with effect from April 1, 2019.

1.10. In terms of Entry 3(ie) of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 (as amended by Notification No. 3/2019 - Central Tax (Rate) dated 29.03.2019), the service of construction of an affordable residential apartment in an ongoing project would be subject to GST at the rate of 12% / 8%, as the case may be, subject to fulfilment of the conditions specified therein. The term ongoing project has been defined under 4(xx) of NN 11/2017. It is therefore pertinent to determine whether all ten towers along with its commercial units and amenities constitute a single project for the purposes of the Central Goods and Services Tax Act, 2017 ('CGST Act') and the notifications given thereunder.

1.11. The status of all towers in the Aspirational Project as on April 1, 2019 is as under:

Parameters	A	B	C	D	E	F	G	H	J	K
Booking of flats	Partial	Partial	Partial	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Earthwork completed	Yes	Yes	Yes	No	No	No	No	No	No	No
Excavation initiated	Yes	Yes	Yes	No	No	No	No	No	No	No
Commencement certificate	40 th Floor	40 th Floor	40 th Floor	1 st Floor	1 st Floor	1 st Floor	1 st Floor	1 st Floor	1 st Floor	1 st Floor

RERA registrati on	42 nd Floor	42 nd Floor	42 nd Floor	No ne	No ne	No ne	No ne	No ne	No ne	No ne
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1.12. In light of the above facts, the Applicant deems fit to seek a ruling on the issues for determination mentioned in this application.

02 STATEMENT CONTAINING 02. APPLICANT'S INTERPRETATION OF LAW AND/OR FACTS

2.1 As per Section 7 read with item 5(b) of Schedule II appended to the CGST Act, construction of a complex, building, or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, or after its first occupation, whichever is earlier, shall be deemed to be a supply of services. The applicable GST rate for the supply of services falling under the aforesaid item 5(b) has been prescribed under Notification No. 11/2017 - Central Tax (Rate) dated 28.06.2017 ('NN 11/2017') as amended from time to time.

2.2 In terms of item (i.e.) of Sl. No. 3 of NN 11/2017, construction of residential apartment in an ongoing project under the scheme inter alia specified in sub-item (da) of item (v) i.e. low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March, 2017, attract tax at the rate of 12 per cent (6 per cent CGST + 6 per cent MGST) with input tax credit provided the promoter exercises option to pay GST under the old tax structure.

2.3 Thus, the services of construction of residential apartments post April 1, 2019 would become liable to GST at the rate of 12% with Input tax credit subject to the fulfilment of the following conditions:

- a. The apartments shall be constructed in an ongoing project; (condition 1)
- b. The apartments shall be low-cost houses having carpet area of not more than 60 square meters per house; (condition 2)
- c. The apartments shall be in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry



of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF dated 30.03.2017; (condition 3).

- d. The promoter shall have exercised the option to pay tax on construction of apartments at the rates as specified for item (ie) by furnishing a Form prescribed to amended NN 11/2017 on or before 20.05.2019. (Condition 4)

Condition 1: the project shall be an ongoing project

2.4 The term 'ongoing project' has been defined under para 4(xx), and as per the said definition, the following conditions must be simultaneously satisfied for a project to qualify as an 'ongoing 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:-

- i. an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972); or
- ii. A chartered engineer registered with the Institution of Engineers (India); or
- iii. 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 subclause (a) above that construction of the project has started on or before the 31st March, 2019;

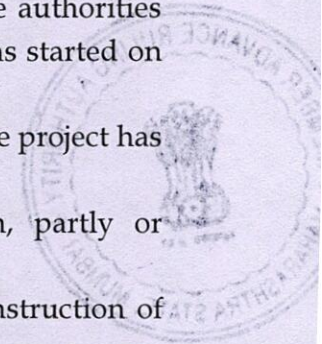
- (c) Completion certificate has not been issued or first occupation of the project has not taken place on or before the 31st March, 2019;

- (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.

2.5 The term 'project' has been defined under para 2(xv) to mean a Real Estate Project or a Residential Real Estate Project. The term "Residential Real Estate Project (RREP)" shall mean a Real Estate Project (REP) in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.

2.6 Further, the term "Real Estate Project" has been defined under clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016) ('RERA')



to mean the development of a building or a building consisting of apartments, or converting an existing building or a part thereof into apartments, or the development of land into plots or apartment, as the case may be, for the purpose of selling all or some of the said apartments or plots or building, as the case may be, and includes the common areas, the development works, all improvements and structures thereon, and all easement, rights and appurtenances belonging thereto.

2.7 The expression "an apartment booked on or before the 31st March, 2019" shall mean an apartment which meets all the following three conditions, namely-

- (a) Part of supply of construction of which has time of supply on or before the 31st March, 2019;
- (b) At least one instalment has been credited to the bank account of the registered person on or before the 31st March, 2019 and
- (c) An allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the 31st March, 2019;

2.8 A bare reading of the definition of ongoing project clearly shows that every condition mentioned such as commencement of construction on or before March 31, 2019, booking of apartments, obtaining completion certificate are all mentioned qua the project. In the instant case as outlined in the table at para 12 above, while the Aspirational Project as a whole fulfills all the conditions mentioned therein, however, if each tower is considered as a separate project, then only three towers would be treated as ongoing projects. Given this, in order to determine whether the Aspirational Project constitutes an on-going project, it is first and foremost imperative to determine whether all the ten towers together constitute a single consolidated project or each such tower constitutes a separate on-going project.

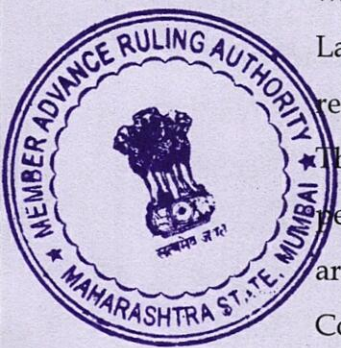
2.9 It is noteworthy that the term project as defined under Section 2(zn) of the RERA includes project for development of plot/ plots or building / buildings consisting of apartments for the purpose of selling all or some of the said apartments or plots or building, as the case may be, and includes the common areas, the development works, all improvements and structures thereon, and all easement, rights and appurtenances belonging thereto. From a bare reading of the definition of REP, it is evident that the Section 2(zn) of the RERA Act, 2016 does



not place any embargo in treating development of vacant land into 10 towers of 42-storeys each along with common amenities for the purpose of selling all or some of the apartments in the said 10 towers as a single REP under the RERA Act.

2.10 Furthermore, Explanation to Section 3(2) of the RERA inter alia provides that in case an REP is to be developed in phases, every such phase shall be considered as a stand-alone REP for the purpose of Section 3 of the RERA, 2016 and the Promoter shall obtain RERA registration for each phase separately. It is pertinent to state that Section 3(2) categorically states that each such phase shall constitute a separate REP for the purpose of obtaining registration under Section 3 of the RERA, however, no such deeming fiction has been created for the application of all other purposes of the RERA. Thus, all such phases (even though bearing different RERA registration) would still continue to constitute one single REP for all other purposes of the RERA.

2.11 Reference may also be made to the decision of the Hon'ble Bombay High Court in the case of Lavasa Corporation Limited vs. Jitendra Jagdish Tulsiani and Anr. [Second Appeal (stamp) No. 9717 of 2018 with Civil Application No. 683 of 2018], wherein the Hon'ble Court observed that a huge and large township project by Lavasa has been rightly registered as a single REP under the RERA Act. The relevant extract of the decision of the Hon'ble Bombay High Court is as under: "74. This Section thus makes registration of the project mandatory for its sale. As per Clause (2) of Section 3, the RERA is made applicable even to the projects that are on-going on the date of commencement of the RERA and for which, Completion Certificate has not been issued. In respect of such projects also, Promoters are required to register the projects with the Real Estate Regulatory Authority within three months from the commencement of the RERA, with an option that they can register entire real estate project or part of it. The specific 'Explanation' to the Section 3 of the RERA provides that, where the real estate project is to be developed in phases, every such phase shall be considered as a standalone real estate project and the Promoter shall obtain registration under this Act for each phase separately. This 'Explanation' is important for the purpose of the present litigation, as here in the case, the Appellant has already got itself registered under RERA, by making an application under Section 4 of the said



Act. The 'Registration Certificate' is produced on record proving that, the entire project as such is registered and not only certain components thereof. It is not the case of the Appellant also that only some parts of the components of the said project are registered. Though it is contended that, the RERA is applicable only to some part of the project, despite that, the entire project is registered under the RERA, as is evident from the 'Registration Certificate'."

2.12 In light of the above judicial precedent read with the definition of REP under the RERA Act, 2016, it is evident that the Aspirational Project which envisages development of vacant land into 10 towers of 42-storeys each along with common amenities for the purpose of selling all or some of the apartments in the said 10 towers would constitute a single REP under the RERA Act, 2016. As all the conditions given in the definition of ongoing project stands fulfilled as per the table at para 12 above, the Aspirational Project would constitute an on-going project.

2.13 It is also pertinent to state that Department of Revenue recently issued Frequently Asked Questions ('FAQs') on real estate sector dated 07.05.2019, inter alia clarifying that the projects registered as separate projects under RERA shall be treated as distinct projects under NN 11/2017. However, such clarification is clearly in the teeth of the Section 3(2) of the RERA Act which clearly states that whenever two different registrations are obtained for different phases in case of a single REP, the said phases constitute standalone REP for the purposes of registration under RERA Act alone and no such deeming fiction has been extended to treat each such phase as a standalone REP for the purposes of any other part of the RERA. Thus, the said clarification is clearly in the teeth of the RERA.

2.14 Further, drawing an analogy from the decision by the Five Member Bench of the Supreme Court in the case of Commissioner of Income Tax vs. Anjum M. H. Ghaswala [(2001) 252 ITR 1], it is submitted that a clarificatory note or press release does not have any statutory force and are not binding. Thus, the FAQs dated 07.05.2019 have no statutory force in so far as Sl. No. 30 of the FAQs dated 07.05.2019 is contrary to the express provisions of amended NN 11/2017.

2.15 Therefore, in the absence of any explicit restriction under the CGST Act or Notifications issued thereunder, the entire Aspirational Project consisting of ten



towers of residential apartments, commercial units and other amenities would constitute a single REP for the purposes of NN 11/2017.

2.16 In light of the above, it is amply clear that the entire Aspirational Project consisting of 10 towers constitutes an ongoing project. Accordingly, condition 1 stands fulfilled in the instant case.

Condition 2 – Apartments shall be low cost houses up to a carpet area of 60 sq. mt. per house

2.17 As has been submitted in the foregoing paragraphs, the carpet area of each apartments proposed to be constructed in the Aspirational Project is less than 60 sq. mt., therefore, condition 2 stands fulfilled in the instant case.

Condition 3 – Apartments shall be in an affordable housing project

2.18 The Aspirational Project constitutes an affordable housing project in terms of Notification No. 13/6/2009-INF dated 30.03.2017 issued by Government of India, Ministry of Finance, Department of Economic Affairs which inter alia defines affordable housing as a housing project using at least 50% of the Floor Area Ratio (FAR)/Floor Space Index (FSI) for dwelling units with carpet area of not more than 60 square meters. Further, as per the recent circular bearing F. No. 354/52/2018 – TRU dated May 7, 2018 issued by Government of India, Ministry of Finance, Department of Revenue specifically clarified that whether a housing project qualified as an affordable housing project or not shall be determined by the builder / developer as per the definition of affordable housing project given in the Notification No. 13/6/2009-INF dated 30.03.2017 and no certificate from any authority is required.

Condition 4 – Promoter should have exercised the option to pay tax at the rates specified for item (i.e.) of Sl. No.

2.19 The Applicant has exercised the one-time option to pay tax on construction of apartments in all ten towers of Aspirational Project at the rates as specified for item (i.e.) before the due date by filing before the jurisdictional GST officer. Therefore, condition 4 too stands fulfilled.

2.20 In view of the above, it can be said that the apartments constructed by the Applicant in the Aspirational Project in respect of all the ten towers would attract GST at the rate of 12% with input tax credit.



2.21 Relevant extract of the CGST Act.

Schedule II [See section 7]

Activities to be treated as supply of goods or supply of services

5. Supply of services

The following shall be treated as supply of services, namely:-

[...]

(b) Construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.

Explanation.-For the purposes of this clause-

(1) The expression "competent authority" means the Government or any authority authorised to issue completion certificate under any law for the time being in force and in case of non-requirement of such certificate from such authority, from any of the following, namely:-

(i) An architect registered with the Council of Architecture constituted under the Architects Act, 1972; or (20 of 1972.)

(ii) A chartered engineer registered with the Institution of Engineers (India); or

(iii) A licensed surveyor of the respective local body of the city or town or village or development or planning authority;

(2) The expression "construction" includes additions, alterations, replacements or remodeling of any existing civil structure;

Relevant extract of Notification No. 11/2017 - Central Tax (Rate) dated 28.06.2017, as amended by Notification No. 3/2019 - Central Tax (rate) dated 29.03.2019

Sl. No.	Chapter/ Section /Heading	Description of Service	Rate	Condition
2	Section 5	Construction Services		
3	Heading 9954 (Construction Services)	(i) Construction of affordable residential apartments by a promoter in a Residential Real Estate Project (herein after referred to as RREP) which commences on or after 1 st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item	0.75	Provided that the central tax at the rate specified in column (4) shall be paid in cash, that is, by debiting the electronic cash ledger only; Provided also that credit of input tax charged on goods and services used in supplying the service has not been taken except to the extent as prescribed in Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP; Provided also that the registered person shall pay, by debit in the electronic credit





		<p>(i.e.) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>		<p>ledger or electronic cash ledger, an amount equivalent to the input tax credit attributable to construction in a project, time of supply of which is on or after 1st April, 2019, which shall be calculated in the manner as prescribed in the Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP;</p> <p>Provided also that where a registered person (landowner-promoter) who transfers development right or FSI (including additional FSI) to a promoter</p>
		<p>(ia) Construction of residential apartments other than affordable residential apartments by a promoter in an RREP which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first</p>	3.75	<p>(developer- promoter) against consideration, wholly or partly, in the form of construction of apartments, -</p> <p>(i) The developer- promoter shall pay tax on supply of construction of apartments to the landowner- promoter, and</p> <p>(ii) such landowner – promoter shall be eligible for credit of taxes charged from him by the developer promoter towards the supply of construction of apartments by developer-promoter to him, provided the landowner- promoter further supplies such apartments to his buyers before issuance of completion certificate or first occupation, whichever is earlier, and pays tax on the same which is not less than the amount of tax charged from him on construction of such apartments by the developer-promoter.</p> <p>Explanation. -</p> <p>(i) “developer- promoter” is a promoter who constructs or</p>



		<p>occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>	<p>converts a building into apartments or develops a plot for sale, (ii) "landowner-promoter" is a promoter who transfers the land or development rights or FSI to a developer-promoter for construction of apartments and receives constructed apartments against such transferred rights and sells such apartments to his buyers independently. Provided also that eighty percent of value of input and input services, [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], used in supplying the service shall be received from registered supplier only; Provided also that inputs and input services on which tax is paid on reverse charge basis shall be deemed to have been purchased from registered person; Provided also that where value of input and input services received from registered suppliers during the financial year (or part of the financial year till the date of issuance of completion certificate or first occupation of the project, whichever is earlier) falls short of the said threshold of 80 per cent., central tax shall be paid by the promoter on value of input and input services comprising such shortfall at the rate of nine percent on reverse charge basis and all the</p>
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			<p>provisions of the Central Goods and Services Tax Act, 2017 (12 of 2017) shall apply to him as if he is the person liable for paying the tax in relation to the supply of such goods or services or both;</p> <p>Provided also that notwithstanding anything contained herein above, where cement is received from an unregistered person, the promoter shall pay tax on supply of such cement at the applicable rates on reverse charge basis and all the provisions of the Central Goods and Services Tax Act, 2017 (12 of 2017), shall apply to him as if he is the person liable for paying the tax in relation to such supply of cement;</p> <p>(Please refer to the illustrations in annexure III)</p> <p>Explanation. -</p> <p>1. The promoter shall maintain project wise account of inward supplies from registered and unregistered supplier and calculate tax payments on the shortfall at the end of the financial year and shall submit the same in the prescribed form electronically on the common portal by end of the quarter following the financial year. The tax liability on the shortfall of inward supplies from unregistered person so determined shall be added to his output tax liability in the month not later than the month of June following the end of the financial year.</p> <p>2. Notwithstanding anything contained in Explanation 1 above, tax on cement received from unregistered person shall</p>
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				be paid in the month in which cement is received. 3. Input Tax Credit not availed shall be reported every month by reporting the same as ineligible credit in GSTR-3B [Row No. 4 (D) (2)].
		(ie) Construction of an apartment in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub- item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table, in respect of which the promoter has exercised option to pay central tax on construction of apartments at the rates as specified for this item. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	6	Provided that in case of ongoing project, the registered person shall exercise one-time option in the Form at Annexure IV to pay central tax on construction of apartments in a project at the rates as specified for item (ie) or (if), as the case may be, by the 20th of May, 2019; Provided also that where the option is not exercised in Form at annexure IV by the 20th of May, 2019, option to pay tax at the rates as applicable to item (i) or (ia) or (ib) or (ic) or (id) above, as the case may be, shall be deemed to have been exercised; Provided also that invoices for supply of the service can be issued during the period from 1 st April 2019 to 20th May 2019 before exercising the option, but such invoices shall be in accordance with the option to be exercised.;
		(v) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction, erection, commissioning, or installation of original works pertaining to -	6	

		<p>[...]</p> <p>(da) low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March, 2017;</p> <p>[...]</p>		
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4. Explanation. - For the purposes of this notification, -

(xiii) an apartment booked on or before the 31st March, 2019 shall mean an apartment which meets all the following three conditions, namely- (a) part of supply of construction of which has time of supply on or before the 31st March, 2019 and (b) at least one instalment has been credited to the bank account of the registered person on or before the 31st March, 2019 and (c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the 31st March, 2019;

(xiv) the term "apartment" shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(xv) The term "project" shall mean a Real Estate Project or a Residential Real Estate Project;

(xvi) The term "affordable residential apartment" shall mean, -

(a) [...]

(b) an apartment being constructed in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be.

(xvii) The term "promoter" shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016); (xviii) the term "Real Estate Project (REP)" shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(xix) The term "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP;

(xx) The term "ongoing project" shall mean a project which meets all the following conditions, namely-



(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: -

(i) An architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972); or

(ii) A chartered engineer registered with the Institution of Engineers (India); or

(iii) 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.

(xxi) "Commencement certificate" means the commencement certificate or the building permit or the construction permit, by whatever name called issued by the competent authority to allow or permit the promoter to begin development works on an immovable property, as per the sanctioned plan;

(xxviii) "Project which commences on or after 1st April, 2019" shall mean a project other than an ongoing project;

(xxix) "Residential apartment" shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority;

Relevant provisions of The Real Estate (Regulation and Development) Act, 2016

2. Definition

In this Act, unless the context otherwise requires,

[...]

(zn) "Real estate project" means the development of a building or a building consisting of apartments, or converting an existing building or a part thereof into apartments, or the development of land into plots or apartment, as the case may be, for the purpose of selling all or some of the said apartments or plots or building, as the case may be, and includes the common areas, the development works, all improvements and structures thereon, and all easement, rights and appurtenances belonging thereto;

3. Registration of real estate project and registration of real estate agents

3. (1) No promoter shall advertise, market, book, sell or offer for sale, or invite persons to purchase in any manner any plot, apartment or building, as the case may be, in any real estate project or part of it, in any planning area, without registering the real estate project with the Real Estate Regulatory Authority established under this Act:

Provided that projects that are ongoing on the date of commencement of this Act and for which the completion certificate has not been issued, the promoter shall make an application to the Authority for registration of the said project within a period of three months from the date of commencement of this Act:



Provided further that if the Authority thinks necessary, in the interest of allottees, for projects which are developed beyond the planning area but with the requisite permission of the local authority, it may, by order, direct the promoter of such project to register with the Authority, and the provisions of this Act or the rules and regulations made thereunder, shall apply to such projects from that stage of registration.

(2) Notwithstanding anything contained in sub-section (1), no registration of the real estate project shall be required –

Explanation. – For the purpose of this section, where the real estate project is to be developed in phases, every such phase shall be considered a standalone real estate project, and the promoter shall obtain registration under this Act for each phase separately.

03. CONTENTION - AS PER THE CONCERNED OFFICER:

3.1 Ongoing Project

The term "ongoing project" has been defined under para 4 (xx) of Notification Number 03/2019 dated 30/03/2019 state tax (Rate), means a project which meets all the following conditions, namely

(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: -

(i) an architect registered with the Council of Architecture constituted under the Architects Act, 1972: (20 of 1972); Or

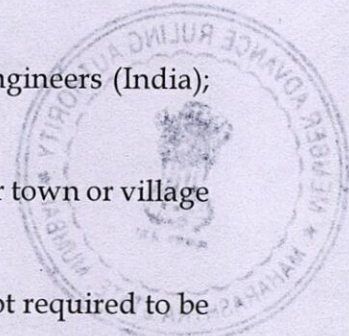
(ii) A chartered engineer registered with the institution of Engineers (India);
or

(iii) 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"

The factual position is as follows:

- a) Commencement certificate dated 22/05/2018 is obtained for all towers as mentioned by tax payer. Copy of commencement certificate is not available with this office.

Whether commencement certificate is taken for entire project is not clear.

- b) Not applicable
c) Not applicable
d) As per tax payer's submission, condition is partly fulfilled.
e) As per above definition Project," 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'. However, it is not clear from submission made by tax payer.

3.2 Affordable Residential Apartment

The term "Affordable Residential Apartment has been defined under Para 4 (xvi) of Notification Number 03/2019 dated 30/03/2019 state tax (Rate) means, a residential apartment in a project which commences on or after 1st April, 2019, or in an ongoing project in respect of which the promoter has not exercised option in the prescribed form to pay State tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, having carpet area not exceeding 60 square meter in metropolitan cities or 90 square meter in cities or towns other than metropolitan cities and for which the gross amount charged is not more than forty-five lakhs rupees. For the purpose of this clause, — (i) Metropolitan cities are Bengaluru, Chennai, Delhi NCR (limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurgaon, Faridabad), Hyderabad, Kolkata and Mumbai (whole of MMR) with their respective geographical limits prescribed by an order issued by the Central or State Government in this regard;.

The factual position is as follows:



- 1) Condition of Carpet area not exceeding 60 square meter per unit is fulfilled as mentioned by tax payer.
- 2) Condition of Gross amount charged is not more than forty-five lakhs rupees is not fulfilled as mentioned by tax payer.

3.3 Distinct Project

Explanation to section 3(2) of the RERA inter alia provides that in case n REP is to be developed in phases, every such phase shall be considered as stand-alone REP for the purpose of section 3 of the RERA, 2016 and the promoter shall obtained RERA registration for each phase separately. It is also pertinent to state the department of revenue issued frequently asked question (FAQ) on Real estate sector dated 07/05/2019 inter alia clarifying the projects registered as separate projects under RERA shall be treated as distinct project under Notification number 11/2017 dated 28/06/2017. Applicant has taken separate RERA registration for Tower 'A'-'B' And 'C'. Whether RERA registration for remaining towers, in the said project has been obtained is not clear. The legal provisions and corresponding factual position submitted as above may please be considered while deciding the issues raised by the applicant.



04. HEARING

Dated 02.01.2020 the advocate for the applicant and the officer of the Department present. The application is admitted.

The application was admitted and called for final e-hearing on 27.03.2025. Mr. Gopal Mundhra, Advocate, Authorized Representative, appeared made oral and written submissions. Jurisdictional Officer Mr. Ravindra Mandape, Deputy Commissioner of SGST appeared. We heard both the sides.

05. OBSERVATIONS AND FINDINGS:

5.1 This Application is being preferred by M/s. Raymond Limited - Realty Division (the Company' / 'the Applicant), which is registered as a separate a business vertical of M/s. Raymond Limited under the provisions of the Central Goods and Services Tax Act, 2017 ('CGST Act') and Maharashtra Goods and Services Tax Act, 2017 ('MGST Act') bearing GSTIN 27AAACR4896A32B. The Applicant's project named 'Ten X Habitat' consists of 10 towers (Towers A to H, J and K) each having 42 storeys consisting of residential apartments and some commercial units.

5.2 With the intent of registering and developing the entire Aspirational Project as a single real estate project, the Applicant got the entire layout of the project approved and also obtained Commencement Certificate No. 3826 dated 22.05.2018 for development of all towers.

5.3 As on March 31, 2019, the Applicant also obtained registration under the provisions of the Real Estate (Regulation and Development) Act, 2016 ('RERA, 2016') for three of its towers covered under the Aspirational Project. The details of the RERA registration obtained by the Applicant is as under:

Sl. No	Towers Aspirational Project	. RERA Number	Number of floors
1.	Towers A and B	P51700019265	42 floors
2.	Tower C	P51700020256	42 floors

5.4 The applicant initiated booking to these 3 towers, A, B and C from 15-01-2019. The applicant discharged GST @ 12% (net GST rate of 8% after considering land deduction) on the consideration received from prospective construction. Rate of 12% is applied as the project was to be an affordable housing project as per the criteria for the same prior to 01.04.2019. The applicant also availed input tax credit on the inward supplies of goods and services.

5.5 However, with effect from 01.04.2019, a new tax structure was introduced wherein the developers of residential projects had the option of paying GST at the rate of 1% (in case of affordable housing apartment) or 5% without Input tax credit. As regards all the projects which were incomplete as on March 31, 2019, the new structure gave one-time option to continue paying GST at the old rates with ITC subject to the fulfilment of specified conditions for all ongoing projects. However, the old tax structure as available upto March 31, 2019 was not available in respect of projects commencing with effect from April 1, 2019.

5.6 In terms of Entry 3 (ie) of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 (as amended by Notification No. 3/2019 - Central Tax (Rate) dated 29.03.2019), the service of construction of an affordable residential apartment in an ongoing project would be subject to GST at the rate of 12% (net GST rate of 8% after considering land deduction) subject to fulfilment of the conditions specified therein. The term ongoing project has been defined under 4(xx) of NN 11/2017. It is therefore pertinent to determine whether all ten towers along with its commercial



units and amenities constitute a single project for the purposes of the Central Goods and Services Tax Act, 2017 ('CGST Act') and the notifications given thereunder.

5.7 It needs to be analysed as to what constitutes to be a 'project' in order to apply the criteria of 'ongoing project' with respect to such 'project'.

1. The term 'project' has been defined under para 2(xv) to mean a Real Estate Project or a Residential Real Estate Project. The term "Residential Real Estate Project (RREP)" shall mean a Real Estate Project (REP) in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP. Further, the term "Real Estate Project" has been defined under clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 ('RERA') to mean the development of a building or a building consisting of apartments, or estate project converting an existing building or a part thereof into apartments, or the development of land into plots or apartment, as the case may be, for the purpose of selling all or some of the said apartments or plots or building, as the case may be, and includes the common areas, the development works, all improvements and structures thereon, and all easement, rights and appurtenances belonging thereto.

2. Furthermore, the Explanation to Section 3(2) of the Real Estate (Regulation and Development) Act, 2016 ("RERA") explicitly provides that, in cases where a Real Estate Project ("REP") is to be developed in phases, each such phase shall be treated as a distinct and independent REP for the purposes of Section 3 of RERA. Consequently, the Promoter is required to obtain separate RERA registration for each individual phase. It is pertinent to note that Section 3(2) unequivocally stipulates that every such phase shall constitute a separate REP for the purpose of obtaining registration under Section 3 of RERA.

3. The Explanation to Section 3(2) of the Real Estate (Regulation and Development) Act, 2016 ("RERA") is reproduced hereunder:

"Explanation. — For the purpose of this section, where the real estate project is to be developed in phases, every such phase shall be considered a stand-alone real estate project, and the promoter shall obtain registration under this Act for each phase separately."



In this context, the Frequently Asked Questions (FAQ) issued by the Ministry of Finance are of particular relevance. Notably, FAQ No. 30, as set out in F. No. 354/32/2019 dated 07.05.2019, clarifies that only those projects that had obtained RERA registration as of 31.03.2019 would be eligible to be classified as "ongoing projects," thereby allowing the assessee the option to adopt the old tax rate structure.

The relevant portion of the FAQ is reproduced hereunder for ready reference: -

SR. No	Question	Answer
30.	<p>(a) In case of a single building registered as 2 (two) separate projects under the provisions of RERA viz. 1s to 10 floor as one Project and 11"to 20th floor as another project, whether the Developer can consider the entire building as single ongoing project, since all the three conditions to be complied with for classifying a project as an ongoing project can be satisfied only if the entire building is considered as a single project?</p> <p>(b) Furthermore, if different towers in a single layout are registered as separate projects under the provisions of RERA but where the approvals are common for all the towers, whether the Developer can consider entire layout as a single Ongoing project?</p>	<p>(a) Both the projects registered as separate projects under RERA, 2016 shall be treated as distinct projects for the purpose of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017 as amended by Notification No. 3/2019-Central Tax (Rate) dated 29-03-2019. Both the projects will have to independently satisfy the requirements of the definition of ongoing projects.</p> <p>(b) No. All the towers registered as different projects under RERA shall be treated as distinct projects. Only such towers registered as distinct projects for which commencement certificate has been issued on or before 31-03-2019, construction has started on or before 31-03-2019 and for which apartments have been booked on or before 31-03-2019 but completion certificate has not been issued or first occupation has not taken place by the said date shall be treated as ongoing projects.</p>



The applicant has submitted the RERA registration details of each of the towers as below

Tower s	RERA registration no.	RERA registration date
A	P51700019265	15-01-2019
B	P51700019265	15-01-2019
C	P51700020256	29-03-2019
D	P51700020881	15-05-2019
E	P51700022779	17-10-2019
F	P51700034190	25-03-2022
G	-	-
H	P51700027036	10-11-2020
I	P51700025355	30-04-2020
K	P51700022940	05-11-2019



In accordance with the provisions of RERA, each phase of a Real Estate Project is to be considered as a separate stand-alone project. The applicant has 10 towers in the project which are being developed in phases. These towers have been registered separately under RERA and the applicant is taking the booking for these towers in phased manner. It is of no consequence, if the general amenities like club house are available for the entire gated community that included all the 10 towers. Hence, each of the towers A to H, J and K constitute separate project for the purpose of provisions under the GST Act.

5.8 Let us analyze if the towers A to H, J and K can be said to falling in the 'ongoing project' category. The term 'ongoing project' has been defined under para 4(xx), of the notification No. 11/2017 dated 28.06.2017. It is reproduced as under:-

(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:-

*i) 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*

iii) 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 subclause (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.

The expression "an apartment booked on or before the 31st March, 2019" shall mean an apartment which meets all the following three conditions, namely-

(i) part of supply of construction of which has time of supply on or before the 31st March, 2019.

(ii) at least one instalment has been credited to the bank account of the registered person on or before the 31st March, 2019 and

(iii) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the 31st March, 2019;

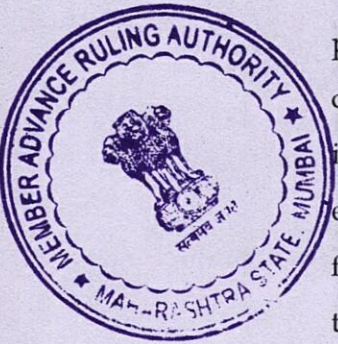
Explanation. - For the purpose of sub- clause (a) and (b) above, construction of a project shall be considered to have started on or before the 31st March, 2019, if the foundation earthwork for site preparation for the project has been completed and excavation for foundation has started on or before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

5.9 The status of all towers with respect to various criteria for 'ongoing project' in the Aspirational Project as on April 1, 2019 is as under:

Parameters	A	B	C	D	E	F	G	H	J	K
Booking of flats	Partial	Partial	Partial	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Earthwork completed	Yes	Yes	Yes	No	No	No	No	No	No	No
Excavation initiated	Yes	Yes	Yes	No	No	No	No	No	No	No
Commencement certificate	40 th Floor	40 th Floor	40 th Floor	1 st Floor	1 st Floor	1 st Floor	1 st Floor	1 st Floor	1 st Floor	1 st Floor
RERA registration	42 nd Floor	42 nd Floor	42 nd Floor	No	No	No	No	No	No	No

5.10 Following observations regarding whether these towers fulfill criteria of 'ongoing project' are made.

1. The analysis of the aforementioned chart indicates that Towers D, E, F, G, H, J, and K do not satisfy the condition stipulated under Clause (d), which mandates that for a project to be classified as an "ongoing project," certain apartments within the project must have been either partially or wholly booked on or before March 31, 2019. Clause (d) expressly requires that at least some of the apartments under construction within the project must have been booked prior to the specified date. In the present case, while apartments in Towers A, B, and C were booked before March 31, 2019, no such bookings were made in respect of Towers D, E, F, G, H, J, and K. Consequently, these towers fail to meet the requisite criterion under Clause (d) for classification as an "ongoing project."
2. As per the conditions prescribed under Notification No. 03/2019, a project shall qualify as an "ongoing project" if, inter alia, the foundation earthwork for site preparation has been completed and excavation for the foundation has commenced on or before March 31, 2019. In the present case, as explicitly stated in the Taxpayer's submission, the foundation earthwork for site preparation and excavation for the foundation had not been completed, nor had the excavation for the foundation commenced for Towers C, D, E, F, G, H, J, and K. Accordingly, these towers do not fulfill the stipulated criteria under Notification No. 03/2019 for classification as an "ongoing project."
3. As per Clause (xxi) of Paragraph 4 of Notification No. 03/2019, the term "commencement certificate" refers to the commencement certificate, building permit, or construction permit—by whatever name called—issued by the competent authority, granting permission to the promoter to initiate development work on an immovable property in accordance with the sanctioned plan. In the present case, based on the commencement certificate issued by the municipal corporation, the project is deemed to have commenced prior to March 31, 2019. However, it is pertinent to note that the commencement certificate issued for Towers D, E, F, G, H, J, and K pertains solely to the first floor, whereas the proposed towers comprise 42 storeys. Accordingly, it would



not be incorrect to conclude that the remaining 41 storeys of Towers D, E, F, G, H, I, J, and K do not have a commencement certificate.

Based on the aforementioned observations, it may be conclusively stated that Towers D, E, F, G, H, J, and K do not satisfy the criteria prescribed for classification as an "ongoing project" under Notification No. 03/2019.

5.11 The Applicant has placed reliance on the advance ruling issued by the Kerala State Authority in the case of Victoria Realtors. However, upon a thorough examination of the said ruling, it is evident that the facts of Victoria Realtors differ materially from the present case concerning the Applicant. In Victoria Realtors, the conditions prescribed under the relevant notification, particularly those pertaining to the completion of excavation and earthwork, were duly satisfied. Conversely, in the present case concerning Raymond Realty, the requisite conditions laid down under the notification, specifically relating to the completion of excavation and earthwork for site preparation, have not been fulfilled. Accordingly, the ruling in Victoria Realtors cannot be considered applicable to the Applicant's case, as the factual matrix in both cases is distinct, and the conditions precedent to classification as an "ongoing project" remain unfulfilled in the instant matter.

5.12 In the matter of Amba Township Pvt. Ltd., the discussion regarding the terms and conditions pertaining to an "Ongoing Project" was not considered, as it appeared that there was no issue concerning an "Ongoing Project." However, in the present case, the applicant seeks to have ten (10) towers, which are at different stages of execution and earthwork, treated as a single project. It is pertinent to note that the terms and conditions stipulated under the relevant Notification for an "Ongoing Project" are mandatory for availing the benefit of the old tax rate. Consequently, the factual matrix of Amba Township Pvt. Ltd. and Raymond Realty are distinct, and therefore, the Advance Authority Ruling (AAR) in the case of Amba Township Pvt. Ltd. is not applicable to the instant case.

06 In view of the extensive deliberations as held hereinabove, we pass an order as follows:

ORDER

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA- 61/19-20/2024-22/B- 214

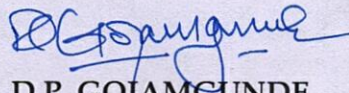
Mumbai, dt. 30/04/2025

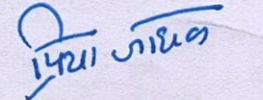
For reasons as discussed in the body of the order, the question is answered thus -

Question - "Whether the Applicant has the option to pay tax at the rate of 12 per cent (6 per cent CGST + 6 per cent MGST) with Input tax credit for supply of residential apartments in all its ten Aspirational towers in terms of item (ie) of Sl. No. of the Notification No. 11/2017 - Central Tax (Rate) dated 28.06.2017?

Answer: - No, Applicant meets the criteria of 'ongoing project' as per the Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 as amended from time to time, only in respect of projects A, B and C. Hence, tax rate prescribed for the item (ie) of Sl. No. 3 of the said Notification would be applicable only to the sale of apartments in towers A, B and C subject to the fulfillment of other conditions mentioned for the said item.




D.P. GOJAMGUNDE
(MEMBER)


PRIYA JADHAV
(MEMBER)

PLACE - Mumbai

DATE - 30/04/2025

Copy to: -

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Pr. Chief Commissioner of Central Tax, Churchgate, Mumbai
5. The Joint commissioner of State Tax, Mahavikas for Website.

Note: - An Appeal against this advance ruling order shall be made before The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15th floor, Air India Building, Nariman Point, Mumbai - 400021. Online facility is available on gst.gov.in for online appeal application against order passed by Advance Ruling Authority.

