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|  सत्यमेव जयते | <p>प्रधान मुख्य आयुक्तालय, जीएसटी एव केन्द्रीय उत्पाद शुल्क : मुंबई जोन OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST AND CX: MUMBAI ZONE ११५, जीएसटी भवन, एम.के. रोड, चर्चगेट, मुंबई-२० 115, GST BHAWAN M.K.ROAD, CHURCHGATE, MUMBAI-20. E-mail:dcccunit@rediffmail.com & ccu-cexmum1@nic.in Fax No.022-22014170</p> |  |
|---|---|---|

URGENT/RTI

फा. सं. जीसीसीओ/आरटीआई/APP/725 /2021-एडीएमएन-ओ/ओ पीआरसीसी-सीजीएसटी-जोने-मुंबई जोन
मुंबई, दिनांक: सितंबर 2021

प्रति,
केंद्रीय जन सूचना अधिकारी
प्रधान आयुक्त वस्तु एवं सेवाकर,
मुंबई (सेंट्रल), मुंबई (साउथ), मुंबई(वेस्ट), मुंबई(ईस्ट), ठाणे, ठाणे (रुरल), पालगढ़,
नवी मुंबई, राइगाड़, बेलापुर, भिवंडी,

महोदय,

विषय:श्री Marcus Victor Parker द्वारा फ़ाइल किया गया ऑनलाइन आरटीआई आवेदन दिनांक 22.09.2021 के संदर्भ में।_ (CCEM1/R/T/21/00063) (Received transferred from Directorate General of Goods and Service Tax (DGGST) on 22.09.2021 with reference Number :DGSTX/R/E/21/00306.

कृपया यहाँ संलग्नित Marcus Victor Parker द्वारा फ़ाइल किया गया ऑनलाइन आरटीआई आवेदन दिनांक 22.09.2021 (CCEM1/R/T/21/00063) (Received transferred from Directorate General of Goods and Service Tax (DGGST) on 22.09.2021 with reference Number :DGSTX/R/E/21/00306. का संदर्भ ले।

आवेदक द्वारा मांगी गई जानकारी इस कार्यालय में उपलब्ध नहीं है तथा आपके पास उपलब्ध होने की संभावना है। अतएव, इस कार्यालय को सूचित करते हुए आवश्यक कार्यवाही एव आवेदक को सीधे जानकारी देने हेतु, उपरोक्त आरटीआई आवेदन सूचना के अधिकार अधिनियम के

धारा 6(3) केतहत आपके कार्यालय को हस्तांतरित किया जा रहा है ।

आपका आभारी

Digitally Signed by Mohanan

Appukuttan

Date: 24-09-2021 14:21:00

Reason: Approved

(ए मोहनन)

सहायक आयुक्त (सी पी ई ओ)

सीसीओ, वस्तु एवं सेवाकर , मुंबई क्षेत्र

ईमेल आईडी: ccu-cexmum1@nic.in

संलग्न: उपरोक्त अनुसार

प्रति प्रेषित:-1. Shri Marcus Victor Parker,104, Sai Datta Residency, Samarth Nagar,
Near Rajveer Galaxy, Dighi, PCMC, Pune, Pin : 411015.

2) CPIO, Under Secretary Directorate General of Goods and Service Tax (DGGST),
New Delhi

3) अधीक्षक ,कम्प्युटर सेक्शन, वस्तु एवं सेवाकर, मुंबई सेंट्रल , डीओपीटी, ओएम नंबर 1/6/2011-
आईआर दिनांक 15/04/2013 के अनुसार आधिकारिक वेबसाइट पर अपलोड करने के ल

RTI REQUEST DETAILS

| | | | |
|--|---|------------------------------|----------------------|
| Registration No. : | CCEM1/R/T/21/00063 | Date of Receipt : | 22/09/2021 |
| Transferred From : | Directorate General of Goods and Services Tax (DGGST) on 22/09/2021 With Reference Number : DGSTX/R/E/21/00306 | | |
| Remarks : | THIS INFO SHOULD BE WITH MUMBAI ZONE | | |
| Type of Receipt : | Electronically Transferred from Other Public Authority | Language of Request : | English |
| Name : | Marcus Victor Parker | Gender : | Male |
| Address : | 104 SAI DATTA RESIDENCY, SAMARTH NAGAR, NEAR RAJVEER GALAXY, DIGHI, PCMC, Pune, Pin:411015 | | |
| State : | Maharashtra | Country : | India |
| Phone No. : | +91-9011077557 | Mobile No. : | +91-9011077557 |
| Email : | marcusvictorparker@gmail.com | | |
| Status(Rural/Urban) : | Urban | Education Status : | Graduate |
| Letter No. : | Details not provided | Letter Date : | Details not provided |
| Is Requester Below Poverty Line ? : | No | Citizenship Status : | Indian |
| Amount Paid : | 0 (RTI fee is received by Directorate General of Goods and Services Tax (DGGST) (original recipient)) | Mode of Payment : | Payment Gateway |
| Does it concern the life or Liberty of a Person ? : | No(Normal) | Request Pertains to : | |
| Information Sought : | <p>Need certified information/ clarification on the following points/ query related to GST on real estate and related area:</p> <ol style="list-style-type: none"> At present, what is the applicable rate of GST for the real estate project/residential projects/ individual residential units? Please give the break up of applicable GST for point 1 in the with IGST, SGST, CGST and any other charges? As on 01st April 2019, the GST for affordable housing projects/ residential units was reduced to 1% so for the properties those were bought/booked before this date will they get any benefit of this reduced GST? Based on reply to Point 4, in a case where the Sale agreement was executed in the month of March 2019 in Maharashtra state for residential apartment in ongoing project, but all the payments either from bank loan and buyers own contributions were made/paid after 01st April 2019, then in this case what rate of GST will be applicable? Will it be 1% or something other than 1%? Please clarify, give example if necessary. How do a consumer/buyer/common citizen like me check or know if the promotor/ builder/real estate business have opted for which tax rate like either Old GST tax rate with ITC or New GST rate without ITC? Please give details on how to get this info. In addition to above point 5, how can it be verified by a consumer/buyer that whether GST charged by a promotor/builder/real estate business is correct and as per the prevailing laws and applicable rates and whether it has been paid to the government rightly? Is there is an verification mechanism and/or grievance redressal and/or communication mode through which a consumer/buyer/common citizen can | | |

approach them to get the details on certain transactions which are related to their purchase? please provide the details of this.

8. If the GST paid to the promotor/builder/ real estate business is higher than the applicable GST rates, then such cases what remedy a buyer/ consumer will have to claim the excess amount? From whom it should be claimed, promotor/builder/ real estate business or from the GST department? If it is to be claimed from the promotor/builder/ real estate business and its is denied then what remedial option buyers/ consumers have?

9. Can the GST be refunded if the transaction/dealing is cancelled? Who will get the refund direct the buyer/consumer or the promotor/builder/ real estate business? please clarify

Original RTI Text :

Need certified information/ clarification on the following points/ query related to GST on real estate and related area:

1. At present, what is the applicable rate of GST for the real estate project/residential projects/ individual residential units?

2. Please give the break up of applicable GST for point 1 in the with IGST, SGST, CGST and any other charges?

3. As on 01st April 2019, the GST for affordable housing projects/ residential units was reduced to 1% so for the properties those were bought/booked before this date will they get any benefit of this reduced GST?

4. Based on reply to Point 4, in a case where the Sale agreement was executed in the month of March 2019 in Maharashtra state for residential apartment in ongoing project, but all the payments either from bank loan and buyers own contributions were made/paid after 01st April 2019, then in this case what rate of GST will be applicable? Will it be 1% or something other than 1%? Please clarify, give example if necessary.

5. How do a consumer/buyer/common citizen like me check or know if the promotor/ builder/real estate business have opted for which tax rate like either Old GST tax rate with ITC or New GST rate without ITC? Please give details on how to get this info.

6. In addition to above point 5, how can it be verified by a consumer/buyer that whether GST charged by a promotor/builder/real estate business is correct and as per the prevailing laws and applicable rates and whether it has been paid to the government rightly?

7. Is there is an verification mechanism and/or grievance redressal and/or communication mode through which a consumer/buyer/common citizen can approach them to get the details on certain transactions which are related to their purchase? please provide the details of this.

8. If the GST paid to the promotor/builder/ real estate business is higher than the applicable GST rates, then such cases what remedy a buyer/ consumer will have to claim the excess amount? From whom it should be claimed, promotor/builder/ real estate business or from the GST department? If it is to be claimed from the promotor/builder/ real estate business and its is denied then what remedial option buyers/ consumers have?

9. Can the GST be refunded if the transaction/dealing is cancelled? Who will get the refund direct the buyer/consumer or the promotor/builder/ real estate business? please clarify

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RTI Request & Appeal Management Information System(RTI-MIS)

HOME SEARCH ASSESSMENT MASTER UPDATION ANNUAL RETURN UTILITIES REPORT LOGIN HISTORY

LOGOUT

UPDATE ONLINE REQUEST

Public Authority: Chief Commissioner of Central Excise, Mumbai-I Zone

Role : Nodal Officer

User : A Mohanan

| | | |
|--|---|--------------------------------------|
| RTI Request Registration No. | CCEM1/R/T/21/00063 | View request Details |
| Date of Receipt | 22/09/2021 | |
| Transferred From | Directorate General of Goods and Services Tax (DGGST) on 22/09/2021 Reference Number : DGSTX/R/E/21/00306 | |
| Remarks | THIS INFO SHOULD BE WITH MUMBAI ZONE | |
| Personal Details:- | | |
| Name | Marcus Victor Parker | |
| Gender | Male | |
| Address | 104 SAI DATTA RESIDENCY, SAMARTH NAGAR, NEAR RAJVEER GALAXY, DIGHI, PCMC, Pune, Pin:411015 | |
| State | Maharashtra | |
| Country | India | |
| Status | Urban | |
| Education Qualification | Graduate | |
| Phone No. | +91-9011077557 | |
| Mobile No. | +91-9011077557 | |
| Email-ID | marcusvictorparker@gmail.com | |
| Request Details :- | | |
| Citizenship | Indian | |
| Is the Requester Below Poverty Line | No | |
| Amount Paid | ₹ 0 Fee for this request has already been received by Directorate General of Goods and Services Tax (DGGST) (original recipient) vide registration number DGSTX/R/E/21/00306 . | |
| Does it concern the Life or Liberty of a Person ? | No(Normal) | |
| Text of RTI Application : | | |
| <p>Need certified information/ clarification on the following points/ query related to GST on real estate and related area: 1. At present, what is the applicable rate of GST for the real estate project/residential projects/ individual residential units? 2. Please give the break up of applicable GST for point 1 in the with IGST, SGST, CGST and any other charges? 3. As on 01st April 2019, the GST for affordable housing projects/ residential units was reduced to 1% so for the properties those were bought/booked before this date will they get any benefit</p> | | |
| Remarks for You : | | |
| <p>Need certified information/ clarification on the following points/ query related to GST on real estate and related area: 1. At present, what is the applicable rate of GST for the real estate project/residential projects/ individual residential units? 2. Please give the break up of applicable GST for point 1 in the with IGST, SGST, CGST and any other charges? 3. As on 01st April 2019, the GST for affordable housing projects/ residential units was reduced to 1% so for the properties those were bought/booked before this date will they get any benefit</p> | | |
| Request document | Request document not provided. | |
| * Mode of Action | Choose Mode of Action <input type="radio"/> Online Forwarding <input type="radio"/> Physical Forwarding | |
| <input type="button" value="Submit"/> | | <input type="button" value="Reset"/> |