राजकीय विभागांने उन्नती दिली, विपणन संबंधी आदेश

संस्करण : वर्ष 2016, नंबर 9(1) वर्ड प्रतिवेदन

राजकीय विभागांने उन्नती दिली, विपणन संबंधी आदेश 2017, नंबर 18(8) दिली, सूचना

राजकीय. उप-लेखक. डी.सी.सी.

समन्वय

राजकीय/सुनिक्षेप/Accounts/019/2018-19

माहिती

माहिती : वर्ष 2017, वर्ष 1.7, वर्षातील GST आदेश.

प्रमुख : चार्जमेंट, NAA (GST) एवं Ex-officio Secretary to


विधेयक 13.09.2018

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वर्ष 2017, वर्षातील, वर्षातील GST आदेशात अंतर्गत, section 171 of
CGST/SGST Acts, 2017 अंदाजे, आदेशाच्या अंतर्गत, तरस्कृत VAT उधोगींशी अनुरोधी, या माहितीसाठी Input Tax Credit देऊने संदर्भ सूचना उत्तरे Excise duty (paid on input) and the service tax (paid on input service) जसे बाबतचे आदेश र ती आदेशाने आदेशातील Government ने सर्वाटले अतिक्रमणीय असे मानले तर, VAT उधोगी Input Tax Credit देऊने संदर्भ सूचना उत्तरे अनुरोधी, तर हे आदेश Input Tax Credit देऊने संदर्भ सूचना Builders होणे आदेश र ती आदेशातील Building उधोगी या माहितीसाठी Input Tax Credit देऊने संदर्भ आदेशातील Building या माहितीसाठी आदेश Screening Committee र Commissioner of

state Taxes वर आदेश Central GST देऊने संदर्भ Seating Committee या माहितीसाठी आदेश Screening Committee र Commissioner of state Taxes वर आदेश Central GST देऊने संदर्भ NAA (National Anti-profiteering Authority) नाही आदेशात अंतर्गत, तर NAA (National Anti-profiteering Authority) नेमके आदेशातील अनुरोधी, तर NAA आदेशातील अनुरोधी, तर NAA आदेशातील अनुरोधी,

www.naa.gov.in अद्यावत (secretary@naa.gov.in) Authority नेमके आदेशातील अनुरोधी, तर NAA आदेशातील अनुरोधी, (वर्तना नेमके आदेशातील अनुरोधी)

चेयकृतीत,

राजकीय उप-लेखक, विभागातील अधिकारी.
Circular

Sub: Regarding GST with effect from 1.7.2017.

Ref : Chairman, NAA (GST) & Ex-officio Secretary to Government of India. DO No. NAA/2018/ DO/27/574.

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With reference to above, as per section 171 of the CGST/SGST Acts, 2017, there is a provision to claim Input Tax Credit (ITC) on both the Goods and Services for builders and this benefit has to be passed on to the buyers. It is observed that builders get this benefit but do not transfer the same to the purchasers in many cases. If such is the case, the purchasers who do not get these benefits may complain against the builders with full details to State Screening Committee Commissioner of State Tax, or central GST NAA (National Anti-profiteering Authority, GST) Complaints can also be lodged through their website www.naa.gov.in/specialsecretary.naa@gov.in.

Secretary,
Real Estate Regulatory Authority
Dear Dr. J. Ravishankar IAS,

As you are aware that a host of serious issues concerning the Real Estate Sector are pending before the various Courts as well as the RERAs, the major being the issue of charging exorbitant prices from the house buyers by the builders. To lessen the financial burden of the purchasers the Central/State Govts. have prescribed uniform rate of Goods & Services Tax (GST) @ 12% for all categories of houses w.e.f. 1.7.2017 except under the Affordable Housing Schemes under which the GST is being charged @ 8% w.e.f. 25.1.2018. Before coming into force of the Central/State Goods & Services Tax (CGST/SGST) Acts 2017, Valuc Added Tax (VAT) was being charged by the States at different rates which was eligible for claiming Input Tax Credit (ITC) although, the Excise Duty (paid on inputs) and the Service Tax (paid on input services) which were being charged by the Central Govt. were not eligible for the benefit of ITC. After implementation of the GST the builders are entitled to claim ITC on both the Goods and the Services and this benefit has to be passed on by them to the buyers as per Section 171 of the CGST/SGST Acts, 2017. However, it has been observed that no such benefit is being passed on in many cases by the builders and hence, there is great resentment amongst the buyers on this account.

I would like to inform you that both the above Acts provide a comprehensive mechanism under Chapter XV of the CGST/SGST Rules, 2017 to curb the practice of profiteering by the builders on account of denial of benefit...
of ITC and the buyers can approach the Screening Committee of the concerned State or the concerned Commissioner of State Taxes as well the Central GST, to lodge their complaints in this regard. The complaints can also be lodged on the website of this Authority at www.ita.gov.in. To ensure that the benefit of ITC is genuinely passed on to the buyers, I would request you to forward any complaint received in this regard to the above authorities or to us (secretary.naa@gov.in) and also to sensitize the buyers as well as the builders who approach your Authority on this issue.

Warm Regards,

(B.N. Sharma)

To
Dr. J. Ravishankar IAS,
Interim Real Estate Regulatory Authority,
Government of Karnataka,
2nd Floor, Silver Jubli Block,
Unity Building, CSA Compound,
3rd Cross Mission Road, Bengaluru, Karnataka- 560027

Copy to:
Finance Secretary, Department of Revenue, Ministry of Finance