

GIB/GJ/SATYAJA /20.09.2019/AAR-474

Advance Ruling Category : Classification of Services

State : Gujarat

Order No.: GIB/GJ/SATYAJA /20.09.2019/AAR-474

Name of Entry :
SATYAJA INFRATECH

Date : 20-09-2019

Breif Issue :

FACTS OF THE CASE:

In this case the Applicant M/s. Satyaja Infratech is engaged in purchase of land and selling the said land by converting in to integrated residential sub plots of varying sizes under name of "Bliss Homes". The applicant is providing basic necessary facilities for members so they will not face hurdles whenever they built their home on their plots.

ISSUE OF THE CASE:

Whether the activity of purchase of land and selling the said land by converting in to integrated residential sub plots of varying sizes under name of "Bliss Homes" with basic facilities prescribed is liable to GST or not?

If the same is liable for GST then under which category of supply it will fall and what will be the rate of GST on it?

Decision of Advance Ruling Authority :

DECISION:

The activity of purchase of land and selling the said land by converting in to integrated residential sub plots of varying sizes under the name of "Bliss Homes" with the basic facility is liable to GST.

The activities of applicant will fall under the clause (b) of paragraph 5 of Schedule –II of Gujarat Goods and Services Tax Act and Central Goods and Services Tax Act. Hence the activities of the applicant attract 9% CGST and 9% SGST as per serial no 3 of Notification No. 11/2017 Central Tax (Rate) dated 2806-2017.