

## GIB/GA/QUATTROPORLUXURY/20.09.18/AAR-107

Advance Ruling Category: Taxability

State: Goa

Order No.: GIB/GA/QUATTROPORLUXURY/20.09.18/AAR-107

Name of Entry:

Quattroporteluxury Homes LLP

Date: 20-09-2018

**Product/ Service Involve:** 

Sale of villas

**Breif Issue:** 

Determination of liability to pay tax on sale of villas after completion and obtaining necessary approvals from the competent authority

## **Decision of Advance Ruling Authority:**

The advance amount received for sale of villa on or after the appointed day pror to issuance of occupancy certificate by local panchayat is considered as construction service and GST is applicable on two third of total amount charged for such supply.