

HOW TO CALCULATE GST ON UNDER-CONSTRUCTION PROPERTY WITH EXAMPLES



Notification On Service Tax On Under Construction Property

Mansi Jain



Notification On Service Tax On Under Construction Property:

Practical Guide to GST on Real Estate Industry CA Madhukar Hiregange, CA Sudhir V S, CA Roopa Nayak, CA Virender Chauhan, 2021-06-10 About the book The purpose of this book is to enable the taxable person to understand the applicability and impact of GST provisions with respect to the Real Estate Industry The comprehensive and in depth practical knowledge of the four authors would help in implementation of the provisions in an easy manner This book is divided into eight parts as follows Part 1 Introduction and Overview Part 2 GST impact analysis on real estate developers Complex Developers Joint development contractors and other income Part 3 Detailed operational law containing classification registration tax credits documentation payments etc Part 4 Detailed procedural law containing assessment audit advance ruling appeals penalties demands etc Part 5 Tax planning avenues GST and RERA Transitional provisions Part 6 Disputes and department actions focussing on possible dispute area resolution Part 7 Role of Professionals from GST audit and tax planning perspective Part 8 Miscellaneous 220 FAQs and filled forms Appendices containing FAQs released by CBIC and Important Notifications Key Features Detailed and practical analysis of the GST provisions with case laws pertaining to the real estate industry Covering all possible dispute areas along with their resolutions Detailed analysis of the tax planning aspect Covering extensive FAQs for removal of doubts Blank as well as filled forms for better understanding Detailed discussion on the role of professionals on how they can help in various GST matters Visit <http://bit.ly/GSTrealestate> for Free online updates and important information A Selection of ... Internal Revenue Service Tax Information Publications United States. Internal Revenue Service, 1993 Compendium of GST Advance Authority Rulings with Summary - Including Appellate Rulings Sanjiv Agarwal, Neha Somani, 2021-06-30 About the book This is the third edition of the bi annual publication on advance rulings and appellate advance rulings containing the gist and text of rulings arranged in chronological order The book is divided into three volumes and five Chapters Chapters 1 and 2 comprise of statutory provisions and rules on advance rulings Chapter 3 covers topic wise advance rulings Chapter 4 covers appellate advance rulings and Chapter 5 covers judgments pronounced by High Courts relating to advance rulings Key features India s first Digest on Advance Rulings including Appellate Rulings in GST Covers Advance Rulings Appellate Advance Ruling and High Court cases reported from January 2020 June 2020 Earlier rulings can be found in previous editions detailed on the inside front cover of this book List of rulings arranged alphabetically topic wise authority court wise and legislation section wise Search words index at the end of the book of the rulings digested by professionals **Metamorphosis -Service Tax To Goods Services Tax** Monish Bhalla, 2020-05-24 2006 to 2017 for 11 long years the Author wrote a weekly column in the leading English daily DNA Service Tax Simplified Every week a recent burning issue a new current problem and the challenge for finding a solution A solution which had to be simple in lucid layman language Many of his professional colleagues asked him why he gives a free solution in public What he achieve in giving free advice And His response A SMILE Because that s what he give to his readers when they find their

solutions a smile on their tense faces If his articles have brought back the smiles on the reader s faces if his articles have assisted them to resolve their service tax issues with the department without spending a penny if many articles have enriched the knowledge of his learned friends chartered accountants consultants tax professionals and his friends working with the service tax department then my efforts have been awarded He has learned that Life is a journey a journey with no destination It is this voyage one needs to learn to enjoy As you read this compilation of over 450 articles you will experience the evolution of service tax as if a small caterpillar has metamorphosed into a butterfly

CA Inter Indirect Tax - Goods and Service Tax
Mansi Jain,2019-03-01 Journal of the House of Representatives of the United States United States. Congress. House,2009

Some vols include supplemental journals of such proceedings of the sessions as during the time they were depending were ordered to be kept secret and respecting which the injunction of secrecy was afterwards taken off by the order of the House

Parliamentary Debates India. Parliament. Rajya Sabha,2013-03-11 **Taxmann's GST on Works Contract & Real Estate Transactions - Comprehensively Explains GST for Construction & Real Estate—Covering Basics | Advanced Issues | Practical Examples | Structured Guidance** V.S Datey,2025-02-28 This book is definitive subject specific commentary that simplifies the application of GST across the construction and real estate sectors It begins with core concepts such as taxable event place of supply and valuation and progresses seamlessly to advanced issues like joint development agreements transfer of development rights TDR floor space index FSI and leasing Practical examples explain each topic clearly enabling readers to grasp foundational principles and specific complexities Its structured approach demarcates fundamental GST provisions from the specialised aspects unique to real estate Illustrations and step by step explanations enhance comprehension while appended statutory references ensure accuracy and easy access to legal texts This book is intended for the following audience Chartered Accountants Cost Accountants Tax Practitioners For compliance planning and advisory related to GST in construction real estate Lawyers Corporate Legal Teams To interpret GST provisions for ongoing and prospective legal matters in the real estate domain Builders Contractors Real Estate Developers Practical guidance on GST aspects of works contracts joint development arrangements transfer of development rights etc Government Authorities Departmental Officers As a reference tool for assessing GST liabilities in works contract and real estate matters Students Academicians For understanding sector specific GST intricacies The Present Publication is the 10th Edition 2025 and has been amended upto 1st February 2025 This book is authored by V S Datey with the following noteworthy features Complete Coverage of GST Law Detailed discussion on GST basics o Taxable Event o Classification Valuation o Input Tax Credit o Time Place of Supply o Reverse Charge o Others Focus on Real Estate Construction Explains the special provisions notifications and circulars that impact works contracts and real estate projects Joint Development Agreements Transfer of Development Rights TDR FSI Clarifies GST implications on the transfer of development rights floor space index FSI lease premium etc Practical Insights Examples Numerous illustrations scenarios and cross references to case laws and

departmental clarifications Practical Emphasis The book offers practical tips compliance checklists and procedural guidance assisting readers in day to day GST practice Step by step Guidance on Compliance Procedures for registration tax invoices returns GSTR 3B GSTR 1 etc TDS in GST e way bill and anti profiteering User friendly Presentation Tables flowcharts and step by step procedures are used to simplify complex GST provisions Updated Appendices Notifications Appendices contain relevant statutory provisions extracts of important notifications clarifications and forms Updated Judicial Departmental References Includes references to the latest jurisprudence and clarifications to help address common disputes The coverage of the book is as follows Part I Basics of GST o Background of GST Structure and constitutional provisions definition of goods services nature of GST rates GSTN IGST mechanism etc o Taxable Event in GST Concept of supply activities transactions treated as supply even if no consideration composite mixed supply etc o Classification Valuation HSN and SAC classification transaction value discounts related party transactions margin scheme etc o Input Tax Credit ITC Eligibility blocked credits proportionate ITC for exempt taxable supplies capital goods distribution of input credit etc o Procedures under GST Registration invoicing returns payment of tax electronic cash credit ledger e way bills record maintenance etc o Reverse Charge Other Provisions Reverse charge for goods services TDS obligations anti profiteering framework and advanced ruling process Part II Taxability of Works Contracts Real Estate Transactions o Real Estate Services Transactions Treatment of sale of land plots completed vs under construction properties society maintenance services o Construction Works Contract Services Definition of works contracts distinguishing from pure construction services applicable GST rates exemptions o Joint Development Arrangements Handling of development rights FSI lease premium time and place of supply issues reverse charge for promoters etc o Renting Leasing of Real Estate GST on commercial leasing renting of immovable property co owner aspects exemptions for religious places etc o Government related Construction Contracts Supplies to from Government or local authorities TDS notifications granting exemptions or special treatment Appendices o Extracts of important Sections of CGST IGST Acts and relevant Rules o Text of crucial Notifications 11 2017 12 2017 etc with relevant amendments o Illustrative calculations for ITC reversals reverse charge liability declarations for ongoing projects etc o Clarifications and FAQs on real estate projects issued by the Department The structure of the book is as follows o Logical Flow It starts with foundational GST concepts Part I and then moves on to the specialised subject of works contracts and real estate Part II o Chapter by chapter Explanation Each chapter focuses on a specific aspect e g classification valuation ITC TDR FSI for clarity and ease of reference o Detailed Contents Index A comprehensive table of contents and a subject index help readers quickly locate topics o Appendices Provide direct access to relevant legal provisions rules and notifications for deeper reference and clarity

Taxmann's Analysis | GST Implications in Joint Development Agreements (JDAs)

Taxmann,2024-06-13 With the growing popularity of Joint Development Agreements JDAs in property construction it has become essential to analyse their GST implications This article explores the concept of JDAs and their GST impacts covering

the following topics Understanding the Nature of JDAs Taxability of JDAs under GST in various scenarios such as the sale of completed property sale of land and sale of under construction property GST on Transfer of Development Rights GST on Construction Services **Lakes Region Water Quality Management Plan** ,1978

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