

	KERALA AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX DEPARTMENT TAX TOWER, THIRUVANANTHAPURAM	
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BEFORE THE AUTHORITY OF: Shri. Sivaprasad .S, IRS &
: Shri. Senil A.K. Rajan.

Legal Name of the applicant	M/s VKL Builders India Private Limited
GSTIN	32AACCV1351N1ZD
Address	T.C No. 79/1286-3, 1st Floor, White Square, Kadakampally, Thiruvananthapuram – 695029.
Advance Ruling sought for	<p>1. The rate of tax of services provided for the period from 01.07.2017 to 31.03.2019 on various types of residential apartments.</p> <p>2. The value of services and application of Para 2 of Notification No. 11/2017 – CT (Rate) dated 28.06.2017 as amended.</p> <p>3. The rate of tax on services provided for the period after 01.04.2019 on various types of residential apartments in the light of the option exercised in Annexure – IV.</p>
Date of Personal Hearing	05.01.2021
Authorized Representative	Shri. M.Unnikrishnan, Chartered Accountant

ADVANCE RULING No. KER/119/2020 Dated 30-05-2021

M/s. VKL Builders India Private Ltd (hereinafter referred to as the applicant) is engaged in the construction of flats in Thiruvananthapuram.

2. At the outset, the provisions of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as CGST Act) and the Kerala State Goods and Services Tax Act, 2017 (hereinafter referred to as KSGST Act) are same except for certain provisions. Accordingly, a reference hereinafter to the provisions of the CGST Act, Rules and the notifications issued there under shall include a

reference to the corresponding provisions of the KSGST Act, Rules and the notifications issued there under.

3. Brief facts of the case:

3.1. The applicant was required to exercise option for determination of rate of tax for all its ongoing projects in compliance of the Notification No. 03/2019 Central Tax (Rate) dated 29.03.2019 wherein it was mandated for service providers to opt for old rate as in force prior to the change in GST rates made as per the said notification, and if not opted, would automatically switch to the new rate of tax.

3.2. In compliance of the said notification, they opted for continuing with the old rate of tax on their ongoing project-Shanti Homes, Pothencode and filed Annexure – IV dated 08.05.2019 on 09.05.2019. They are in receipt of advances for the above project in some flats, for which booking was received in pre-GST period also for which amounts attributable to undivided share of land from customers were appropriated in books of accounts in pre-GST period.

3.3. Accordingly, they have filed this application seeking ruling on the following questions in respect of the services provided by them to the customers who are purchasers of the residential flats involved in the project-Sanhti Homes, Pothencode in the light of Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 as amended by Notification No. 03/2019 Central Tax (Rate) dated 29.03.2019.

a. *What is the rate of tax for services provided to the customers for the period 01.07.2017 to 31.03.2019 as per Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 as amended on;*

- i. Single Apartment Type – D – 471 Sq ft if total consideration charged is less than Rs. 45 lakhs.*
- ii. Single Apartment Type – H – 464 Sq ft if total consideration charged is less than Rs. 45 lakhs.*
- iii. Single Apartment Type – I – 464 Sq ft if total consideration charged is less than Rs. 45 lakhs.*
- iv. 1 BHK Apartment Type – B – 672 Sq ft if total consideration charged is less than Rs. 45 lakhs.*
- v. 1 BHK Apartment Type – C – 627 Sq ft if total consideration charged is less than Rs. 45 lakhs.*
- vi. 1 BHK Apartment Type – L – 743 Sq ft if total consideration charged is less than Rs. 45 lakhs.*
- vii. 2 BHK Apartment Type – E – 1182 Sq ft.*
- viii. 2 BHK Apartment Type – F – 1160 Sq.ft.*
- ix. 2 BHK Apartment Type – J – 1118 Sq ft.*

- x. 3 BHK Apartment Type – A– 1358 Sq ft.
- xi. 3 BHK Apartment Type – G – 1413 Sq ft.
- xii. 3 BHK Apartment Type – K – 1499 Sq ft.

b. What is the value of services, for services for the period 01.07.2017 onwards for which appropriation towards undivided share of land was already done in pre - GST period; whether the one-third deduction as provided for in Para 2 of Notification No. 11/2017 can again be taken where the value of undivided share already appropriated is lower than one-third of the total amount receivable for project including land value?

c. What is applicable rate of tax for the period after 01.04.2019 where option was already exercised in the following categories of flats and eligibility for 1/3rd deduction as per Para 2 to the extent consideration for undivided share of land is also included;

- i. Single Apartment Type – D – 471 Sq ft if total consideration charged is less than Rs. 45 lakhs.
- ii. Single Apartment Type – H – 464 Sq ft if total consideration charged is less than Rs. 45 lakhs.
- iii. Single Apartment Type – I – 464 Sq ft if total consideration charged is less than Rs. 45 lakhs.
- iv. 1 BHK Apartment Type – B – 672 Sq ft if total consideration charged is less than Rs. 45 lakhs.
- v. 1 BHK Apartment Type – C – 627 Sq ft if total consideration charged is less than Rs. 45 lakhs.
- vi. 1 BHK Apartment Type – L – 743 Sq ft if total consideration charged is less than Rs. 45 lakhs.
- vii. 2 BHK Apartment Type – E – 1182 Sq ft.
- viii. 2 BHK Apartment Type – F – 1160 Sq ft.
- ix. 2 BHK Apartment Type – J – 1118 Sq ft.
- x. 3 BHK Apartment Type – A– 1358 Sq ft.
- xi. 3 BHK Apartment Type – G – 1413 Sq ft.
- xii. 3 BHK Apartment Type – K – 1499 Sq ft.

d. In the event of cancellation of residential flats by any customer, whether the relevant date for application of refund of taxes already paid on advances is to be reckoned from date of payment voucher giving back the refund to the customer or is to be reckoned from the date of filing GSTR-3B for the month in which the tax on advances received were paid.

4. Comments of the Jurisdictional Officer:

The application was forwarded to the jurisdictional officer as per provisions of Section 98(1) of the CGST Act. The jurisdictional officer has not

offered any comments and hence it is presumed that the jurisdictional officer has no specific comments to offer. It is also construed that there are no proceedings pending on the issue against the applicant.

5. Personal Hearing:

The applicant was granted opportunity for personal hearing on 05.01.2021. Shri. M. Unnikrishnan, Chartered Accountant represented the applicant for personal hearing. He reiterated the contentions made in the application and requested to issue the ruling on the basis of the submissions made in the application.

6. Discussion and Conclusion:

6.1. The matter was examined in detail. A new tax structure for real estate sector was introduced with effect from 01.04.2019 onwards by amendment of Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 by Notification No. 03/2019 - Central Tax (Rate) dated 29.03.2019. The Notification No. 03/2019 -Central Tax (Rate) dated 29.03.2019 substituted the rate for services related to real estate sector with effect from 01.04.2019 and also made provisions for continuing the old rate of tax as it existed up to 31.03.2019 for the ongoing projects. The provisions for continuing the old rate of tax for the ongoing projects were incorporated in Items (ie) and (if) of Sl No. 3 of the Notification No. 11/2017 CT (Rate) dated 28.06.2017 as amended. The Item (ie) prescribes the rate of tax on construction of an apartment under the schemes specified in various sub-items of Item (iv), (v) and (vi) as enumerated therein and Item at (if) prescribes the rate of tax on the construction of residential apartments other than affordable residential apartments in an ongoing project in respect of which the promoter has exercised option to pay tax at the rates as specified under the respective items (ie) and (if). The condition prescribed under the above provision for continuing with the payment of tax at the old rates in respect of ongoing projects was that the registered person shall exercise within the specified time an option in the prescribed form to pay tax on construction of apartments in the project at the rates as specified for Item (ie) or (if) of Sl No. 3 of the said notification. Accordingly, the applicant exercised option in the prescribed form for paying tax at the old rate for their ongoing project namely- Shanti Homes, Pothencode before the jurisdictional Commissioner on 09.05.2019. Now, the primary questions to be answered are regarding the rate of tax and taxable value of the different types of residential apartments in their ongoing project namely- Shanti Homes, Pothencode for the period before and after 01.04.2019 ie. the date of introduction of the new tax structure for real estate sector.

6.2. In order to answer the questions raised by the applicant it is necessary to analyse not only the definitions of various terms under the Notification No.11/2017 Central Tax (Rate) dated 28.06.2017 but also the rate structure in respect of the service of construction of residential apartments as notified by Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 before and after its amendment with effect from 01.04.2019 by Notification No. 03/2019 Central Tax (Rate) dated 29.03.2019.

6.3. The term "ongoing project" is defined under clause (xx) of Para 4 of Notification No. 11/2017-CT (Rate) dated 28.06.2017 as amended by Notification No. 03/2019 - CT (Rate) dated 29.03.2019 as follows;

"the term "ongoing project" shall mean a project which meets all the following conditions, namely-

(a) commencement certificate in respect of the project, where required to be issued by the competent authority, has been issued on or before 31st March, 2019, and it is certified by any of the following that construction of the project has started on or before 31st March, 2019-

(i) an architect registered with the Council of Architecture constituted under the Architects Act, 1972(20 of 1972); or

(ii) a chartered engineer registered with the Institution of Engineers (India); or

(iii) a licensed surveyor of the respective local body of the city or town or village or development or planning authority.

(b) where commencement certificate in respect of the project, is not required to be issued by the competent authority, it is certified by any of the authorities specified in sub-clause (a) above that construction of the project has started on or before the 31st March, 2019;

(c) completion certificate has not been issued or first occupation of the project has not taken place on or before the 31st March, 2019;

(d) apartments being constructed under the project have been, partly or wholly, booked on or before the 31st March, 2019.

Explanation- For the purpose of sub-clause (a) and (b) above, construction of a project shall be considered to have started on or before the 31st March, 2019, if the earthwork for site preparation for the project has been completed and excavation for foundation has started on or before the 31st March, 2019.

6.4. As per clause (xxi) of Para 4 of the said notification; "commencement certificate" means the commencement certificate or the building permit or the construction permit, by whatever name called issued by the competent authority to allow or permit the promoter to begin development works on an immovable property, as per the sanctioned plan. As per clause (xiv) of Para 4 of the said notification the term "apartment" shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016. Section 2 (e) of the Real Estate (Regulation and Development) Act, 2016 defines the term "apartment" as follows;

"Apartment" whether called block, chamber, dwelling unit, flat, office, show room, shop, godown, premises, suit, tenement, unit or by any other name, means a separate and self-contained part of any immovable property, including one or more rooms or enclosed spaces, located on one or more floors or any part thereof, in a building or on a plot of land, used or intended to be used for any residential or commercial use such as residence, office, shop, showroom, or godown or for carrying on any business, occupation, profession or trade, or for any other type of use ancillary to the purpose specified."

6.5. Clause (xvi) of Para 4 of Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017; defines the term "affordable residential apartment" as follows;

"(xvi) the term –affordable residential apartment shall mean, -

(a) a residential apartment in a project which commences on or after 1st April, 2019, or in an ongoing project in respect of which the promoter has not exercised option in the prescribed form to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, having carpet area not exceeding 60 square meter in metropolitan cities or 90 square meter in cities or towns other than metropolitan cities and for which the gross amount charged is not more than forty five lakhs rupees.

For the purpose of this clause, -

(i) Metropolitan cities are Bengaluru, Chennai, Delhi NCR (limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurgaon, Faridabad), Hyderabad, Kolkata and Mumbai (whole of MMR) with their respective geographical limits prescribed by an order issued by the Central or State Government in this regard;

(ii) Gross amount shall be the sum total of; -

A. Consideration charged for the services specified at item (i) and (ic) in column (3) against sl. No. 3 in the Table;

B. Amount charged for the transfer of land or undivided share of land, as the case may be including by way of lease or sub lease; and

C. Any other amount charged by the promoter from the buyer of the apartment including preferential location charges, development charges, parking charges, common facility charges etc.

(b) an apartment being constructed in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be.”

6.6. As per the rate structure notified as per Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 with effect from 01.07.2017 the services of construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate attracted GST at the rate of 18% [9%- CGST + 9% - SGST] as per entry at Item (i) of Sl No. 3 of the said notification and the provisions of Paragraph 2 of the notification applied for valuation of the service. Subsequently, the notification was amended by Notification No. 20/2017 Central Tax (Rate) dated 22.08.2017 to substitute item (iii) and insert items (iv), (v) and (vi) in Sl No. 3 of the said notification. The said notification was further amended by Notification No. 24/2017 Central Tax (Rate) dated 21.09.2017 to substitute item (vi) and insert item (vii) in Sl No. 3. The said notification was further amended by Notification No. 31/2017 Central Tax (Rate) dated 13.10.2017 to substitute item (vii) and insert items (viii) and (ix) in Sl No. 3. The said notification was again amended by Notification No. 01/2018 Central Tax (Rate) dated 25.01.2018 to substitute sub-item (c) of item (iv); insert sub-item (da), (db) and (g) in item (iv); insert sub-item (da) in item (v); substitute item (ix) and insert item (x), (xi) and (xii) in Sl No.3. Consequential amendments were also made in Para 2 of the notification regarding value of supply of the specified services where the supply involved transfer of land or undivided share of land. The combined effect of the above amendments were that the composite supplies of works contract as defined in clause (119) of Section 2 of the CGST Act under the following specified schemes was extended a concessional rate of GST of 12% [6% - CGST + 6% SGST] and in cases where the supply involved transfer of land or undivided share of land the provisions of Para 2 of the notification applied for valuation of the service;

(a) Sl No. 3 (iv) (b) - Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana.

- (b) Sl No. 3 (iv) (c) - In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban).
- (c) Sl No. 3 (iv) (d) – Beneficiary led individual house construction / enhancement under the Housing for All (Urban) Mission / Pradhan Mantri Awas Yojana.
- (d) Sl No. 3 (iv) (da) - Economically Weaker Section (EWS) houses constructed under the Affordable Housing in partnership by State or local authority or urban development authority under the Housing for All (Urban) Mission / Pradhan Mantri Awas Yojana (Urban).
- (e) Sl No. 3 (iv) (db) – Credit Linked Subsidy Scheme for Economically Weaker Sections (EWS) / Lower Income Group (LIG) / Middle Income Group -1 (MIG-1) / Middle Income Group – 2 (MIG-2) under the Housing for All (Urban) Mission / Pradhan Mantri Awas Yojana (Urban).
- (f) Sl No. 3 (v) (c) - Low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India
- (g) Sl No. 3 (v) (d) - Low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under- 1) The “Affordable Housing in Partnership” component of the Housing for All (Urban) Mission / Pradhan Mantri Awas Yojana; 2) Any housing scheme of a State Government.
- (h) Sl No. 3 (v) (da) - Low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March, 2017.

The construction services provided under the schemes listed at (a), (b), (c), (f) and (g) are eligible for the concessional rate of tax of 12% from 22.08.2017 and at (d), (e) and (h) above are eligible for the same from 25.01.2018.

7. From the facts as disclosed in the application, the Commencement Certificate / Building Permit in respect of the project namely-Shanti Homes, Pothencode was issued before 31.03.2019; further the apartments being constructed under the project was partly booked before 31.03.2019 and the completion certificate has not been issued before 31.03.2019. Therefore, the project satisfies all the conditions of the definition of “ongoing project” in clause

(xx) of Para 4 of the Notification 11/2017-CT (Rate) dated 28.06.2017 as amended by Notification No. 03/2019 - CT (Rate) dated 29.03.2019 and accordingly the project qualifies to be eligible for exercise of option by the applicant to pay tax on the construction of the apartments in the project at the rates as specified for item (ie) or (if) of Sl No. 3 of the said notification.

8. The first question of the applicant is regarding the rate of tax on the services of construction of different types of residential apartments in the project-Shanti Homes, Pothencode rendered to their customers during the period from 01.07.2017 to 31.03.2019. From the facts as disclosed by the applicant in the application, it is evident that the project Santhi Homes does not fall under any of the schemes listed in sub-paras (a) to (h) of Para 6.6 above and hence the services of construction of residential apartments in the project rendered by the applicant do not qualify for the concessional rate of tax of 12% under any of the sub-items or items of Sl No. 3 of the Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 as listed in Para 6.6 above. Therefore, the services of construction of all the 12 different types of residential apartments as mentioned in the question in the project-Santhe Homes is liable to GST at the rate of 18% [9% - CGST + 9% - SGST] as per Item (i) of Sl No. 3 of Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017.

9. The second question raised by the applicant is regarding the taxable value of services for the period 01.07.2017 onwards for which appropriation towards undivided share of land was already done in pre - GST period and whether the one-third deduction as provided for in Para 2 of Notification No. 11/2017 can again be taken where the value of undivided share already appropriated is lower than one-third of the total amount receivable for project including land value. The provisions of Para 2 of Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 is extracted below;

“2. In case of supply of service specified in column (3) of the entry at item (i) against serial no. 3 of the Table above, involving transfer of property in land or undivided share of land, as the case may be, the value of supply of service and goods portion in such supply shall be equivalent to the total amount charged for such supply less the value of land or undivided share of land, as the case may be, and the value of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

Explanation- For the purposes of paragraph 2, “total amount” means the sum total of-

(a) consideration charged for aforesaid service; and

(b) amount charged for transfer of land or undivided share of land, as the case may be.”

On a plain reading of the above provision, it evident that the taxable value of service specified at item (i) of the said notification is the total amount charged for the supply less the value of land or undivided share of land and the value of land or undivided share of land shall be deemed to be one third of the total amount charged for the supply. The CBIC has issued FAQ's on Real Estate Sector under F.No. 354/32/2019 – TRU dated 07.05.2019 wherein it is clarified as follows;

“Question No. 36: Can a developer take deduction of actual value of land involved in sale of unit instead of taking deduction of deemed value of land as per Paragraph 2 to Notification No. 11/2017 – CTR?

Ans: No. Valuation mechanism prescribed in paragraph 2 of the notification No. 11/2017 – CTR dated 28.06.2017 clearly prescribes one-third abatement towards value of land.”

Therefore, the value of land or undivided share of land is deemed to be one-third of the total amount charged for the supply irrespective of the actual value of land and accordingly the applicant is eligible to avail deduction of one-third of the total amount charged for the supply in arriving at the taxable value of the supply.

10. The third question raised by the applicant is regarding the applicable rate of tax for the period after 01.04.2019 where option was already exercised in respect of the 12 different categories of apartments mentioned therein and eligibility for one-third deduction as per Para 2 to the extent consideration for undivided share of land is also included. Consequent to the introduction of the new tax structure for real estate sector with effect from 01.04.2019 onwards by amendment of Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 by Notification No. 03/2019 - Central Tax (Rate) dated 29.03.2019 the applicant has opted for continuing payment of tax at the old rates that have been specified in item (ie) or (if) of the said notification in respect of the services of construction of residential apartments in the ongoing project-Shanti Homes. We have already concluded that the applicant is eligible for exercising such option for the project-Shanti Homes. The project-Shanti Homes does not come under any of the schemes specified in item (ie) of the said notification and accordingly the services of construction of the 12 categories of residential apartments in the project- Shanti Homes is liable to GST for the period from 01.04.2019 at the rate of 18% [9% - CGST + 9% - SGST] as per item (if) of Sl No. 3 of Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 as amended by Notification No. 03/2019 - Central Tax (Rate) dated 29.03.2019 in accordance with the option exercised by the applicant. The item (if) of Sl No. 3 of the said notification

provides that the provisions of paragraph 2 of the notification shall apply for valuation of the service. Therefore, the applicant is eligible for deduction of one-third of the total amount charged for the supply in determining the taxable value of such supply after 01.04.2019 also.

11. The fourth question raised by the applicant is regarding the relevant date for application of refund of taxes already paid in the event of cancellation of residential flats by any customer. The provisions governing refund of GST paid on supply of goods and / or services are contained in Section 54 of the CGST Act. Sub-section (1) of Section 54 stipulates that any person claiming refund of any tax may make an application before the expiry of two years from the relevant date in such form and manner as may be prescribed. Explanation 2 to Section 54 prescribes the relevant date for making the application under different situations. In the instant case the relevant date is the date of payment of tax as prescribed in clause (h) of Explanation 2 of Section 54.

In view of the observations stated above, the following rulings are issued;

RULING

a. What is the rate of tax for services provided to the customers for the period 01.07.2017 to 31.03.2019 as per Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 as amended?

The services of construction of all the 12 different types of residential apartments as mentioned in the question in the project-Santhi Homes, Pothencode during the period from 01.07.2017 to 31.03.2019 is liable to GST at the rate of **18%** [9% - CGST + 9% - SGST] as per Item (i) of Sl No. 3 of Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017.

b. What is the value of services, for services for the period 01.07.2017 onwards for which appropriation towards undivided share of land was already done in pre - GST period; whether the one-third deduction as provided for in Para 2 of Notification No. 11/2017 can again be taken where the value of undivided share already appropriated is lower than one-third of the total amount receivable for project including land value?

The provisions of Para 2 of Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 will apply for determining the taxable value of the services rendered for the period from 01.07.2017 and accordingly one-third of the total amount charged for the supply shall be deemed to be the value of land or undivided share of land involved in the supply.

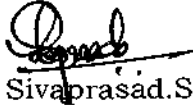
c. What is applicable rate of tax for the period after 01.04.2019 where option was already exercised in the following categories of flats and eligibility for 1/3rd

deduction as per Para 2 to the extent consideration for undivided share of land is also included.

The services of construction of all the 12 categories of residential apartments as mentioned in the question in the project-Shanti Homes, Pothencode is liable to GST for the period from 01.04.2019 onwards at the rate of **18%** [9% - CGST + 9% - SGST] as per item (if) of SI No. 3 of Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 as amended by Notification No. 03/2019 - Central Tax (Rate) dated 29.03.2019. The provisions of paragraph 2 of the said notification shall apply for valuation of the service.

d. In the event of cancellation of residential flats by any customer, whether the relevant date for application of refund of taxes already paid on advances is to be reckoned from date of payment voucher giving back the refund to the customer or is to be reckoned from the date of filing GSTR-3B for the month in which the tax on advances received were paid.


The relevant date for filing of refund application in the above situation is the date of payment of tax as prescribed in clause (h) of Explanation 2 of Section 54 of the CGST Act, 2017.



Sivaprasad.S

Joint Commissioner of Central Tax
Member

Senil A.K. Rajan



Additional Commissioner of State Tax
Member

To,

M/s. VKL Builders India Private Ltd,
T.C 91/1031, 1 st Floor,
Above Stone World,
NH Bypass, Thiruvananthapuram – 695029.

Copy to:

- 1) The Chief Commissioner of Central Tax and Central Excise, Thiruvananthapuram Zone, C.R.Building, I.S.Press Road, Cochin-682018. [E-mail ID: cccochin@nic.in].
- 2) The Commissioner of State Goods and Services Tax Department, Tax Towers, Karamana, Thiruvananthapuram – 695002.
- 3) The Assistant / Deputy Commissioner of Central GST, North Division, Thiruvananthapuram. [E-mail ID: cgst.tvmnorthdivn@gov.in]
- 4) The Superintendent of Central GST, Kazhakoottam Range, Thiruvananthapuram [E-mail ID: cgst.kazhakoottamrng@gov.in]