

	<p>माल और सेवा कर एवं केन्द्रीय उत्पाद शुल्क प्रधान मुख्य आयुक्त कार्यालय OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE केन्द्रीय माल और सेवा कर एवं केन्द्रीय उत्पाद शुल्क अंचल : तमिलनाडु एवं पुदुच्चेरी CENTRAL GST & CENTRAL EXCISE ZONE : TAMILNADU & PUDUCHERRY जी एस टी भवन, सं. 26/1, महात्मा गांधी रोड, चेन्नई - 600 034 GST BHAWAN, No. 26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034 ई - मेल / E-mail: rti.precco.chennai@gmail.com दूरभाष / Ph. No.: 044-28331007 फैक्स / Fax No.: 044-28331015</p>	 <p>आज़ादी का अमृत महोत्सव</p>
---	--	---

GCCO/RTI/APP/1288/2022-CCAESTT

Dated 12/2022

To

Ms.Kamala Bharathy,

11/5, Marimuthu street,
Coronation Nagar, Korukkupet,
Chennai, Pin:600021

Madam,

Sub: Information under Right to Information Act, 2005 - reg.

Please refer to your RTI application CEXCH/R/E/22/00073 dated 21.11.2022 filed under RTI Act, 2005. In this regard, the following is the reply.

1. It is informed that as per Notn. No. 20/2017-CT (Rate) dt 22.08.2017 (copy enclosed), low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under the affordable housing component of PMAY attracts GST rate of 12%. The effective rate of tax is 8% after deducting one-third of the amount charged for the house towards the cost of land.
2. This category of affordable housing was applicable even before 01.04.2019, but vide Notn. No. 3/2019-CT (Rate) dt 29.03.2019, affordable housing projects attracted 1% GST without ITC w.e.f 01.04.2019.
3. With regard to payment of GST to the Department, by the builder, it is informed that GSTIN of the builder is not mentioned in the application and hence the information sought could not be provided.

If you are not satisfied with the reply, you may file an appeal within thirty days from the date of receipt of this letter, before the Appellate Authority, whose designation and address is given below:

I/1039103/2022

Shri.R.Gopalsamy,
Additional Commissioner,
O/o The Principal Chief Commissioner of GST & Central Excise,
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034.

Yours faithfully,

Encls : As above

(RAJNI MENON)
ASSISTANT COMMISSIONER
CENTRAL PUBLIC INFORMATION OFFICER