

PROCEEDINGS OF THE PRINCIPAL SECRETARY AND COMMISSIONER,
STATE GOODS AND SERVICES TAX DEPARTMENT,
THIRUVANANTHAPURAM

Present: TINKU BISWAL, I.A.S

Sub:- Construction of apartments- option to pay state tax- filing of option-
instructions issued- reg

Read:- Kerala State Notification No. S.R.O. No. 255/2019 dated 30th
March, 2019.

ORDER NO CT/41/2019-C1 DATED, 08/05/2019

Based on the decision of the Goods and Services Tax Council, the Government of Kerala has issued notification referred above so as to notify SGST rates of various services as recommended by Goods and Services Tax Council for real estate sector. The promoters who are opting the scheme shall file an option before the jurisdictional Commissioner in the form prescribed in annexure IV of the notification for exercising one time option to pay tax on construction of apartment.

Having considered it necessary in the public interest so to do, hereby instruct that the Form of option prescribed in annexure IV to the said notification shall be filed before the Deputy Commissioner of State Tax having jurisdiction over the place of business.


COMMISSIONER OF STATE TAX

Copy to:

All Deputy Commissioner of State Tax
IT Management Cell (for publication in the website)
Stock File