

## RERA PRESENTATIONS ON VARIOUS DATES

Date	Status	Topic
20.01.2022	Completed	<b>Common Credit ITC Reversal under GST</b> <ol style="list-style-type: none"> <li>How to compute common credit.</li> <li>Is its yearly basis or on completion of project?</li> <li>Project wise or Collectively.</li> <li>Reversal in case of mixed construction.</li> <li>Method of reversal prior to 1.4.2019.</li> </ol>
17.02.2022	Completed	<b>GST on Advance Maintenance Charges collected for New Building</b> <ol style="list-style-type: none"> <li>Is there any exemption.</li> <li>Is the GST payable only on the amount exceeding Rs.7,500 or on the entire amount of maintenance charges?</li> <li>Where a person owns two or more flats in a housing society or a residential complex, does the ceiling of Rs.7,500 per month per member apply to per residential apartment or person?</li> <li>Is the exemption available where flats are occupied for commercial use?</li> <li>Can the RWA claim an input tax credit of GST paid on inputs and services used for making supplies to its members?</li> </ol>
17.03.2022	Completed	<b>Taxation of Mixed Projects</b> <ol style="list-style-type: none"> <li>How to compute limitation of 15%.</li> <li>Impact on change in ratio resulting exceed 15%.</li> <li>How to compute ITC.</li> <li>How to compute exemption on TDS/FSI.</li> </ol>
21.04.2022	Completed	<b>Development Rights Taxation</b> <ol style="list-style-type: none"> <li>When RCM applicable.</li> <li>How to compute the Value.</li> <li>GST rate.</li> <li>Time of Supply.</li> <li>Exemption.</li> </ol>
19.05.2022	Completed	<b>Landowner Liability under GST</b> <ol style="list-style-type: none"> <li>Construction from advance received from buyer.</li> <li>Sub-contracted to third party.</li> <li>Is ITC Available.</li> <li>TOS.</li> <li>Value.</li> <li>GST rate.</li> </ol>
16.06.2022	Completed	<b>Monitor Subcontractors for GST Optimization</b> <ol style="list-style-type: none"> <li>Rate on sub-contract.</li> <li>ITC.</li> </ol>

Date	Status	Topic
21.07.2022	Completed	<b>GST on unsold units</b> <ol style="list-style-type: none"> <li>1. Impact on TDS/FSI GST.</li> <li>2. Unsold flat as whole to be considered or only of promoter.</li> <li>3. ITC Computation.</li> <li>4. GST on Sale after CC.</li> <li>5. Agreement before CC but payment received after CC.</li> </ol>
18.08.2022	Completed	<b>GST Exemptions on Villa Projects - Tax Planning</b> <ol style="list-style-type: none"> <li>1. Pure Labor Contracts.</li> <li>2. RERA Application.</li> <li>3. Composition Scheme for Service Providers.</li> </ol>
15.09.2022	Completed	<b>Project halted and handed over to New builder</b> <ol style="list-style-type: none"> <li>1. Is there change in Liability of Landowner?</li> <li>2. How value of old builder will be computing.</li> <li>3. What will be GST rate applicable on old builder.</li> <li>4. Who will be liable to pay tax on TDS/FSI?</li> <li>5. Whether GST will be payable on comment.</li> </ol>
13.10.2022	Completed	<b>Webinar on "Notices under GST for Real Estate Sector and How to Handle the Notices"</b> <ol style="list-style-type: none"> <li>1. GST Application on Plotted development.</li> <li>2. Own Development vs Joint Development.</li> <li>3. Sale of plots before completion post release deed.</li> <li>4. Taxation of Development Rights and HSN code professionals.</li> </ol>