DIN - 20201156YO000000 5E6D

MODI PROPERTIES PVT. LTD. ★ SEC'BAD ★
INWARD
No. 342
Date. 12.11.20
Sign.

केंद्रीय कर आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER OF CENTRAL TAX

सिकंदराबाद जी.एस.टी आयुक्तालय **SECUNDERABAD GST COMMISSIONERATE**

जीएसटी भवन, एल बी स्टेडियम रोड, बशीर बाग, हैदराबाद-500 004

GST BHAVAN, L.B. STADIUM ROAD, BASHEER BAGH, HYDERABAD-500 004

Ph. No.: 040--23211421 **Email Id: cgst.seccommteae@gov.in**

C. No. IV/16/07/2020-GST Cell Date: 06.11.2020

To
M/s. Modi Properties,
H. No. 5-4-187/3&4, II Floor,
M.G. Road, Secunderabad – 500003.

Sir,

Sub.: GST- Complaint of Sri Chiranjan Roy- Reg.

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Please refer to your letter dated 22.05.2020 addressed to Sri Chiranjan Roy, regarding refund of GST under PMAY-CLSS scheme.

2. In your above letter, vide Point 1 you have mentioned that the Govt. has not given any clear guidelines regarding eligibility of reduced rate of GST under PMAY-CLSS scheme. In this regard your attention is invited to Notification No. 01/2018 – Central Tax (Rate) dated 25.01.2018 in which inter-alia the following is mentioned:

> *(db) a civil structure or any other original works pertaining to the "houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (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);';*

The above Notification read with Notification No. 20/2017-CT (Rate) dated 22.08.2017 and Para 2 of Notification No. 11/2017-CT (Rate) dated 28.06.2017, clearly mentions about the eligibility of reduced rate of GST under the PMAY-CLSS scheme. Hence, your contention that Govt. has not given clear guidelines is factually incorrect.

3. In your above letter, vide Point 2 and 3, you have stated that you are unable to refund any amount to Sri Chiranjan Roy. In this regard your mail dated 11.07.2019 to Sri Chiranjan Roy, may be referred to wherein you have specifically mentioned that you would collect GST @12% on Agreement of sale value at the time of registration and once the customer provides subsidy proof then you can

provide 4% refund. When your terms and conditions with your customer are so clear, and when provisions under Section 34 of CGST Act, 2017 were available for such situations during the period of above transaction why the excess amount collected from the customer was not returned to him.

4. In your above letter to your customer, vide Point 4, you have advised your customer to approach the department in the above case. Accordingly, Sri Chiranjan Roy, filed a complaint against you with the department.

5. In view of the above, you are requested to re-examine the issue and provide further submissions in this regard by 23.11.2020.

Yours faithfully,

06/11/2020

(M.R.R.REDDY)
COMMISSIONER

Copy to
Sri Chiranjan Roy,
DRDO-Scientist, Flat No. 115,
Paramount Avenue,
Nagaram, Secunderaba500083.