

**IN THE HIGH COURT OF JUDICATURE FOR THE STATE OF
TELANGANA AT HYDERABAD**

Additional Counter in Writt.No.22193 of 2020

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HYDERABAD

Date : 12.06.2021

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**IN THE HIGH COURT OF JUDICATURE FOR THE
STATE OF TELANGANA AT HYDERABAD**

W.P. No. 22193 of 2020

Between

M/s.Mehta and Modi Realty Kowkooor LLP,
Rep by Mangilipelli Jayaprakash,
Registered Office at 5-4-187/3/4, Soham Mansion,
IInd floor, MG Road, Secunderabad – 500003.

....Petitioner

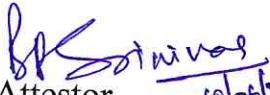
AND

1. Union of India, Ministry of Finance,
Department of Revenue,
Represented by its Secretary (Revenue),
Room No.46, North Block,
New Delhi – 110001.
2. State of Telangana,
Rep. by its Principal Secretary,
Revenue (CT) Department,
Telangana Secretariat, Hyderabad.
3. Chief Commissioner, GST Hyderabad Zone,
Kendriya Shulk Bhavan, LB Stadium Road,
Basheerbagh, Hyderabad – 500004
Telangana State.
4. Commissioner of Central Goods and Service Tax,
Secunderabad GST Commissionerate, Room No.800,
7th floor, GST Bhavan, Hyderabad.
Telangana State – 500004.
5. Chief Commissioner of GST Hyderabad,
GST Hyderabad Zone, Kendriya Shulk Bhavan,
LB Stadium Road, Basheerbagh,
Hyderabad – 500004, Telangana State.
6. The Commissioner of State Tax,
C.T Complex, Nampally,
Hyderabad-500001

....Respondents

**ADDITIONAL COUNTER FILED ON BEHALF OF RESPONDENTS No. 1,
3, 4 & 5**

I, M.R.R.REDDY, S/o. Shri M.Appi Reddy, aged 55 years, Occupation:
Commissioner of Central Tax and Central Excise, Secunderabad Commissionerate,
R/o Hyderabad, do hereby solemnly and sincerely affirm and state as follows.


Attestor
अधीक्षक (विधि एवं मुद्रांकन)
Superintendent (legal & Pros)
केंद्रीयकर, केंद्रीय उत्पाद शुल्क एवं सेवा कर
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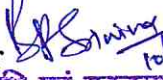
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Deponent
एम.आर.आर. रेड्डी
M.R.R. REDDY
आयुक्त/Commissioner
केंद्रीय कर एवं केंद्रीय उत्पाद शुल्क
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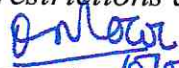
- (2)
1. I am the deponent herein and as such I am well acquainted with the facts of the case as borne by the records. I am authorized to file this Counter Affidavit on behalf of Respondents No. 1, 3, 4 & 5. I have gone through the contents of the petitioner's affidavit filed in support of above Writ Petition and I hereby deny all the material allegations and averments made therein except those that are specifically admitted hereunder and the Petitioners are put to strict proof of the averments made in the Writ Petition.
 2. I state that, the answering Respondents herein have filed a Counter Affidavit in the above Writ Petition. The present Additional Counter Affidavit is being filed to bring on record certain other facts which are material for the disposal of the present Writ Petition. I state that, the averments which have been already been adverted to in the main Counter Affidavit are not being repeated here for the sake of brevity. The answering Respondents may be allowed to read the present Additional Counter Affidavit as a part and parcel of the main Counter Affidavit.
 3. It is submitted that, the Central Goods and Services Act, 2017 provides a mechanism for taking Input Tax Credit charged on supply of goods or services or both. Chapter V of Central Goods and Services Tax Act, 2017, deals with the Input Tax Credit. Section 16 of the Central Goods and Services Tax Act, 2017, provides for the eligibility and conditions for taking the Input Tax Credit, which reads as under:

"Section 16: Eligibility and conditions for taking input tax credit:

(1) Every registered person shall, subject to such conditions and restrictions as

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may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of this business and the said mount shall be credited to the electronic credit ledger of such person....”

The Act provides that, subject to the prescribed conditions and restrictions, a registered person shall be entitled to take credit of the tax on his inputs. Thus, the Act itself provides that, the availment of Input Tax Credit is subject to the conditions which may be prescribed by the Government. It is submitted that, Section 148 of the Central Goods and Services Tax Act, 2017, provides for the powers to the Central Government to notify certain classes of registered persons and the special procedures to be followed by such persons. Section 148 of the Central Goods and Services Tax Act, 2017, reads as under:

“148. Special procedure for certain processes. - The Government may, on the recommendations of the Council, and subject to such conditions and safeguards as may be prescribed, notify certain classes of registered persons, and the special procedures to be followed by such persons including those with regard to registration, furnishing of return, payment of tax and administration of such persons.”

4. It is submitted that, the Central Government vide powers granted to it by Section 9(1), Section 11(1), Section 15(5), Section 16(1) and also Section 148 of Central Goods and Services Tax Act, 2017, issued the notification by which the effective rate of GST has been reduced to 5%. The notification further provided that, the Input Tax Credit cannot be availed of, by the said persons.

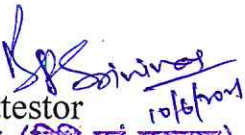
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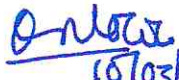
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5. Subsequently, the Notification No. 11/2017-Central Tax (Rate) dt.28.06.2017 was amended vide Notification No.03/2019-Central Tax(Rate) dated 29.03.2019 wherein substitutions have been made in column (3), (4) and (5) of the original notification. Thus, in column 3, clause (ia) has been inserted notifying the CGST @ of 3.75% on constructions of residential apartments other than affordable residential apartments by a promoter in an Residential Real Estate Project (i.e., RREP) which commences on or after 1st April, 2019 or in an ongoing RREP 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) of column 3 of the said Notification No.03/2019-Central Tax(Rate) dated 29.03.2019. Accordingly, the effective rate here comes to 5% after reducing the value to one-third of the total amount charged for such supply. Thus the effective rate is reduced from 12% to 5% (without availing ITC).

6. The Petitioner contended that the impugned Notification No.03/2019-Central Tax(Rate) dated 29.03.2021 amending Notification No.11/2017-Central Tax(Rate) dated 28.06.2017 are *ultra vires* Section 16(1) of the CGST Act, 2017 since:-

- these have been issued in excess of their jurisdiction and they cannot take away the Input Tax credit entitlement
- they are violative of the settled Law that subordinate legislations such as notifications cannot tread and legislate on the field covered by the parent statute.


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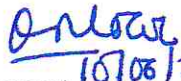

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7. In this regard, it is submitted that Article 246A(1) of the Constitution empowers the Parliament and the legislature of every State to make law in respect of Goods and Services Tax to be imposed by Central or State Government. Section 9 of the CGST Act, 2017 provides for levy of Central Goods and Services Tax on the supply of goods or service at such rates as may be notified by the Government on the recommendations of the GST Council which is a Constitutional body. Further, As per Article 279A(4), it is mentioned that the Council shall make recommendations to the Union and the States on the issues related to GST.

8. It is submitted that, the Central Government upon the recommendations of the GST Council has issued the Notification No. 16/2019-Central Tax, dated 29.03.2019, by which the Government had brought in certain amendments to the Central Goods and Service Tax Rules, 2017 in the exercise of the powers conferred by Section 164 of the Central Goods and Services Tax Act, 2017. The Central Government by way of the said notification, has amended the Rules so as to meet the effective rate of Input Tax Credit as Zero in line with the changes brought about by way of Notification No. 3/2019-Central Tax (Rate). In this context, it is relevant to note the following changes / amendments which have been brought about:

a) The Rule 42 & Rule 43 of the Central Goods and Services Tax Rules, 2017, have been amended with effect from 01.04.2019, vide Sl.No.3 & 4 of the Notification No. 16/2019-Central Tax, dated 29.03.2019. The same reads as follows:


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- "3. With effect from 1st April, 2019, in Rule 42 of the said rules,-
 (a) in sub rule (1),-
 a. in clause (f), the following Explanation shall be inserted, namely:-

"Explanation: For the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the said Act, value of T4 shall be zero during the construction phase because inputs and input services will be commonly used for construction of apartments booked on or before the date of issuance of completion certificate or first occupation of the project, whichever is earlier, and those which are not booked by the said date."

where 'T4' denotes the amount of input tax credit attributable to inputs and input services intended to be used exclusively for effecting supplies other than exempted but including zero rated supplies.

- "4. With effect from 1st April, 2019, in rule 43 of the said rules,-
 (i) in sub rule (1),-

(c) after clause (b), the following explanation shall be inserted, namely: -

"Explanation: For the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the said Act, the amount of input tax in respect of capital goods used or intended to be used exclusively for effecting supplies other than exempted supplies but including zero rated supplies, shall be zero during the construction phase because capital goods will be commonly used for construction of apartments booked on or before the date of issuance of completion certificate or first occupation of the project, whichever is earlier, and those which are not booked by the said date.";

9. Thus, the Government by way of inserting explanation under Rule 42(1)(f) & 43 (1)(c) the above notification has brought in an amendment in the Rules that the Input Tax Credit in respect of Inputs /Capital Goods used are intended to be used exclusively for effective supplies other than exempted supplies but including zero rated supplies, shall be zero during construction phase. Therefore, an amendment has been brought about in the Rules which deny the credit of Input Tax Credit for Inputs / Capital Goods used for the purposes of construction. This has been brought about simultaneously with the change in the rates applicable by virtue of Notification No. 3 of 2019, dated 29.03.2019.

[Signature]
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10. Thus, the contention of the Petitioner that, no change has been brought about in the Rules applicable for taking Input Tax Credit is false and without any basis.

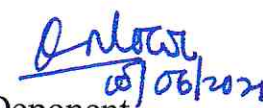
Thus, the contentions of the Petitioner are liable to be negated.

11. It is submitted that, by virtue of the two notifications the Central Government has brought into effect the decisions/recommendations of the Council comprehensively in detail, and the decisions have been implemented in the following manner.

- a. Prescribe GST rate subject to the conditions as per the recommendations, Central Government has issued inter alia, Notification No.03/2019-Central Tax (Rate) dated 29th March, 2019 which amends Notification No.11/2017- Central Tax (Rate), dated the 28th June, 2017.
- b. Prescribe methodology for final determination of ITC and reversal thereof, or determination of ITC for mixed project and other procedural requirement, the Central CGST Rules (which also include provision relating to ITC) have been amended by the way of CGST Rules (Second Amendment) vide Notification No. 16/2019 — Central Tax dated 29th March, 2019. All the changes have been made after due vetting of the concerned committee of officers and then by the Union Law Ministry.

12. Accordingly, the recommendation and direction of the GST Council have been comprehensively complied with and the GST rates and relevant condition have been prescribed on the recommendation of the GST Council. Every state and Centre has implemented the recommendation.

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13. Thus, in the light of the above mentioned submissions, it is submitted that, the Petitioner is not entitled for any relief in the present Writ Petition as the same is devoid of merits. It is therefore prayed that this Hon'ble Court may be pleased to dismiss the Writ Petition in the interest and justice and pass such other order or orders as this Hon'ble Court may deem fit and proper in the circumstances of the case.

Solemnly affirmed and signed
before me on this day of
10th June, 2021 at Hyderabad

[Signature]
10/06/2021

DEPONENT
एम.आर.आर. रेड्डी
M.R.R. REDDY
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Verification Statement

I, M.R.R Reddy, S/o M. Appi Reddy, aged about 55 years, Occupation: Commissioner of Central Tax and Central Excise, Secunderabad Commissionerate, R/o Hyderabad being the person acquainted with the facts do hereby verify and state that the contents above are true and correct to the best of my knowledge and belief and based on records.

Hence, verified at Hyderabad on this the 10th day of June, 2021.

[Signature]
10/06/2021
DEPONENT
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Counsel for Respondent Nos. 1,3, 4 & 5

Date:
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[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 16/2019 – Central Tax

New Delhi, the 29th March, 2019

G.S.R.....(E). - In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Central Goods and Services Tax (Second Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the official gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 41, in sub-rule (1), after the proviso, the following explanation shall be inserted, namely: -

“Explanation: - For the purpose of this sub-rule, it is hereby clarified that the “value of assets” means the value of the entire assets of the business, whether or not input tax credit has been availed thereon.”.

3. With effect from 1st April, 2019, in Rule 42 of the said rules,-

(a) in sub rule (1),-

a. in clause (f), the following Explanation shall be inserted, namely:-

“*Explanation:* For the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the said Act, value of T₄ shall be zero during the construction phase because inputs and input services will be commonly used for construction of apartments booked on or before the date of issuance of completion certificate or first occupation of the project, whichever is earlier, and those which are not booked by the said date.”

- b. in clause (g), after the letter and figure “**FORM GSTR-2**”, the words, letters and figure “**and** at summary level in **FORM GSTR-3B**” shall be inserted;
- c. in clause (h),-
 - i. for the brackets and letter “(g)”, the brackets and letter “(f)” shall be substituted;
- d. in clause (i),-
 - i. before the proviso, the following proviso shall be inserted, namely:-
 “Provided that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the Act, the value of ‘E/F’ for a tax period shall be calculated for each project separately, taking value of E and F as under:-

E= aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but are identified by the promoter to be sold after issue of completion certificate or first occupation, whichever is earlier;

F= aggregate carpet area of the apartments in the project;

Explanation 1: In the tax period in which the issuance of completion certificate or first occupation of the project takes place, value of E shall also include aggregate carpet area of the apartments, which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier;

Explanation 2: Carpet area of apartments, tax on construction of which is paid or payable at the rates specified for items (i), (ia), (ib), (ic) or (id), against serial number 3 of the Table in the notification No. 11/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide GSR number 690(E) dated 28th June, 2017, as amended, shall be taken into account for calculation of value of ‘E’ in view of Explanation (iv) in paragraph 4 of the notification No. 11/2017-Central Tax (Rate),

published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 *vide* GSR number 690(E) dated 28th June, 2017, as amended.

- ii. in the proviso, for the word “Provided”, the words “Provided further” shall be substituted;
- e. for the clause (l), the following clause shall be substituted, namely:-
“(l) the amount ‘C3’, ‘D1’ and ‘D2’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in **FORM GSTR-3B** or through **FORM GST DRC-03**”;
- f. in the clause (m), for the words “added to the output tax liability of the registered person”, the words, letters and figures “reversed by the registered person in **FORM GSTR-3B** or through **FORM GST DRC-03**” shall be substituted;
- (b) in sub rule (2), for the words “The input tax credit”, the words, figures and bracket “Except in case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the Act, the input tax credit” shall be substituted;
- (c) in the clause (a) of sub-rule (2), for the words “added to the output tax liability of the registered person”, the words, letters and figures “reversed by the registered person in **FORM GSTR-3B** or through **FORM GST DRC-03**” shall be substituted;
- (d) after sub rule (2), the following sub rules shall be inserted, namely:-
“(3) In case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the Act, the input tax determined under sub-rule (1) shall be calculated finally, for each ongoing project or project which commences on or after 1st April, 2019, which did not undergo or did not require transition of input tax credit consequent to change of rates of tax on 1st April, 2019 in accordance with notification No. 11/2017- Central Tax (Rate), dated the 28th June, 2017, published vide GSR No. 690(E) dated the 28th June, 2017, as amended for the entire period from the commencement of the project or 1st July, 2017, whichever is later, to the completion or first occupation of the project, whichever is earlier, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the project, in the manner prescribed in the said sub-rule, with the modification that value of E/F shall be calculated taking value of E and F as under:

E= aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier:

F= aggregate carpet area of the apartments in the project;

and,-

(a) where the aggregate of the amounts calculated finally in respect of 'D1' and 'D2' exceeds the aggregate of the amounts determined under sub-rule (1) in respect of 'D1' and 'D2', such excess shall be reversed by the registered person in **FORM GSTR-3B** or through **FORM GST DRC-03** in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation of the project takes place and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment; or

(b) where the aggregate of the amounts determined under sub-rule (1) in respect of 'D1' and 'D2' exceeds the aggregate of the amounts calculated finally in respect of 'D1' and 'D2', such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.

(4) In case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the Act, the input tax determined under sub-rule (1) shall be calculated finally, for commercial portion in each project, other than residential real estate project (RREP), which underwent transition of input tax credit consequent to change of rates of tax on the 1st April, 2019 in accordance with notification No. 11/2017- Central Tax (Rate), dated the 28th June, 2017, published *vide* GSR No. 690(E) dated the 28th June, 2017, as amended for the entire period from the commencement of the project or 1st July, 2017, whichever is later, to the completion or first occupation of the project, whichever is earlier, before the due date for furnishing of the return for the month of September following the end of financial year in which the

completion certificate is issued or first occupation takes place of the project, in the following manner.

- (a) The aggregate amount of common credit on commercial portion in the project ($C3_{\text{aggregate_comm}}$) shall be calculated as under,

$$C3_{\text{aggregate_comm}} = [\text{aggregate of amounts of } C3 \text{ determined under sub- rule (1) for the tax periods starting from 1}^{\text{st}} \text{ July, 2017 to 31}^{\text{st}} \text{ March, 2019, x } (A_C / A_T)] + [\text{aggregate of amounts of } C3 \text{ determined under sub- rule (1) for the tax periods starting from 1}^{\text{st}} \text{ April, 2019 to the date of completion or first occupation of the project, whichever is earlier}]$$

Where, -

A_C = total carpet area of the commercial apartments in the project

A_T = total carpet area of all apartments in the project

- (b) The amount of final eligible common credit on commercial portion in the project ($C3_{\text{final_comm}}$) shall be calculated as under

$$C3_{\text{final_comm}} = C3_{\text{aggregate_comm}} \times (E / F)$$

Where, -

E = total carpet area of commercial apartments which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier.

$F = A_C$ = total carpet area of the commercial apartments in the project

- (c) where, $C3_{\text{aggregate_comm}}$ exceeds $C3_{\text{final_comm}}$, such excess shall be reversed by the registered person in **FORM GSTR-3B** or through **FORM GST DRC-03** in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment;
- (d) where, $C3_{\text{final_comm}}$ exceeds $C3_{\text{aggregate_comm}}$, such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.

(5) Input tax determined under sub- rule (1) shall not be required to be calculated finally on completion or first occupation of an RREP which underwent transition of input tax credit consequent to change of rates of tax on 1st April, 2019 in accordance with notification No. 11/2017- Central Tax (Rate), dated the 28th June, 2017, published *vide* GSR No. 690(E) dated the 28th June, 2017, as amended.

(6) Where any input or input service are used for more than one project, input tax credit with respect to such input or input service shall be assigned to each project on a reasonable basis and credit reversal pertaining to each project shall be carried out as per sub-rule (3).”.

4. With effect from 1st April, 2019, in rule 43 of the said rules,-

(i) in sub rule (1),-

(a) in clause (a), after the words, letters and figures “**FORM GSTR-2**”, the words, letters and figure “and **FORM GSTR-3B**” shall be inserted;

(b) in clause (b), after the letters and figure “**FORM GSTR-2**”, the words, letters and figures “and **FORM GSTR-3B**” shall be inserted;

(c) after clause (b), the following explanation shall be inserted, namely: -

“*Explanation:* For the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the said Act, the amount of input tax in respect of capital goods used or intended to be used exclusively for effecting supplies other than exempted supplies but including zero rated supplies, shall be zero during the construction phase because capital goods will be commonly used for construction of apartments booked on or before the date of issuance of completion certificate or first occupation of the project, whichever is earlier, and those which are not booked by the said date.”;

(d) in clause (g),-

(A) after the letter and words “‘F’ is the total turnover”, the words “in the State” shall be inserted;

(B) Before the proviso the following proviso shall be inserted, namely,-

“Provided that in case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the Act, the value of ‘E/F’ for a tax

period shall be calculated for each project separately, taking value of E and F as under:

E= aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but are identified by the promoter to be sold after issue of completion certificate or first occupation, whichever is earlier;

F= aggregate carpet area of the apartments in the project;

Explanation 1: In the tax period in which the issuance of completion certificate or first occupation of the project takes place, value of E shall also include aggregate carpet area of the apartments, which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier.

Explanation 2: Carpet area of apartments, tax on construction of which is paid or payable at the rates specified for items (i), (ia), (ib), (ic) or (id), against serial number 3 of the Table in notification No. 11/2017-Central Tax (Rate) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 *vide* GSR No. 690 (E) dated 28th June, 2017, as amended, shall be taken into account for calculation of value of 'E' in view of Explanation (iv) in paragraph 4 of the notification No. 11/2017-Central Tax (Rate) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated the 28th June, 2017 *vide* GSR No. 690 (E) dated 28th June, 2017, as amended.”;

(C) in the proviso, for the word “Provided”, the words “Provided further” shall be substituted;

(e) after clause (h), the following clause shall be inserted, namely,-

“(i) The amount Te shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in **FORM GSTR-3B.**”;

(ii) for sub rule (2) the following sub rules shall be substituted, namely:-

“(2) In case of supply of services covered by clause (b) of paragraph 5 of schedule II of the Act, the amount of common credit attributable towards exempted supplies (Te^{final}) shall be calculated finally for the entire period from the commencement of the project or 1st July, 2017, whichever is later, to the completion or first occupation of the project, whichever is earlier, for each project separately, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the project, as under:

$$Te^{final} = [(E1 + E2 + E3) / F] \times Tc^{final},$$

Where,-

E1= aggregate carpet area of the apartments, construction of which is exempt from tax

E2= aggregate carpet area of the apartments, supply of which is partly exempt and partly taxable, consequent to change of rates of tax on 1st April, 2019, which shall be calculated as under, -

$$E2 = [\text{Carpet area of such apartments}] \times [V_1 / (V_1 + V_2)],$$

Where,-

V_1 is the total value of supply of such apartments which was exempt from tax;

and

V_2 is the total value of supply of such apartments which was taxable

E3 = aggregate carpet area of the apartments, construction of which is not exempt from tax, but have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier:

F= aggregate carpet area of the apartments in the project;

Tc^{final} = aggregate of A^{final} in respect of all capital goods used in the project and A^{final} for each capital goods shall be calculated as under,

$$A^{final} = A \times (\text{number of months for which capital goods is used for the project} / 60)$$

and,-

(a) where value of Te^{final} exceeds the aggregate of amounts of Te determined for each tax period under sub-rule (1), such excess shall be reversed by the registered person in **FORM GSTR-3B** or through **FORM GST DRC-03** in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment; or

(b) where aggregate of amounts of Te determined for each tax period under sub-rule (1) exceeds Te^{final} , such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.

Explanation.- For the purpose of calculation of Tc^{final} , part of the month shall be treated as one complete month.

(3) The amount Te^{final} and Tc^{final} shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

(4) Where any capital goods are used for more than one project, input tax credit with respect to such capital goods shall be assigned to each project on a reasonable basis and credit reversal pertaining to each project shall be carried out as per sub-rule (2).

(5) Where any capital goods used for the project have their useful life remaining on the completion of the project, input tax credit attributable to the remaining life shall be availed in the project in which the capital goods is further used;”;

(iii) the Explanation shall be numbered as “*Explanation 1*” thereof and after *Explanation 1* as so numbered the following *Explanation* shall be inserted, namely:-

“*Explanation 2:* For the purposes of rule 42 and this rule,-

(i) 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 (16 of 2016);

(ii) the term “project” shall mean a real estate project or a residential real estate project;

(iii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(iv) the term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP;

(v) the term “promoter” shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(vi) “Residential apartment” shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority;

(vii) “Commercial apartment” shall mean an apartment other than a residential apartment;

(viii) the term "competent authority" as mentioned in definition of “residential apartment”, means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or Union Territory Government, which exercises authority over land under its jurisdiction, and has powers to give permission for development of such immovable property;

(ix) the term “Real Estate Regulatory Authority” shall mean the Authority established under sub- section (1) of section 20 (1) of the Real Estate (Regulation and Development) Act, 2016 (No. 16 of 2016) by the Central Government or State Government;

(x) the term “carpet area” shall have the same meaning assigned to it in in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(xi) “an apartment booked on or before the date of issuance of completion certificate or first occupation of the project” shall mean an apartment which meets all the following three conditions, namely-

- (a) part of supply of construction of the apartment service has time of supply on or before the said date; and
- (b) consideration equal to at least one installment has been credited to the bank account of the registered person on or before the said date; and
- (c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date.

(xii) The term “ongoing project” shall have the same meaning as assigned to it in notification No. 11/2017- Central Tax (Rate), dated the 28th June, 2017, published vide GSR No. 690(E) dated the 28th June, 2017, as amended;

(xiii) The term “project which commences on or after 1st April, 2019” shall have the same meaning as assigned to it in notification No. 11/2017- Central Tax (Rate), dated the 28th June, 2017, published vide GSR No. 690(E) dated the 28th June, 2017, as amended;”.

5. In the said rules, after rule 88, the following rule shall be inserted, namely: -

“Rule 88A. Order of utilization of input tax credit.- Input tax credit on account of integrated tax shall first be utilised towards payment of integrated tax, and the amount remaining, if any, may be utilised towards the payment of central tax and State tax or Union territory tax, as the case may be, in any order:

Provided that the input tax credit on account of central tax, State tax or Union territory tax shall be utilised towards payment of integrated tax, central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully.”.

6. With effect from 1st April, 2019, in the said rules, for rule 100, the following rule shall be substituted, namely:—

“100. Assessment in certain cases.- (1) The order of assessment made under sub-section (1) of section 62 shall be issued in **FORM GST ASMT-13** and a summary thereof shall be uploaded electronically in **FORM GST DRC-07**.

(2) The proper officer shall issue a notice to a taxable person in accordance with the provisions of section 63 in **FORM GST ASMT-14** containing the grounds on which the assessment is proposed to be made on best judgment basis and shall also serve a summary thereof electronically in **FORM GST DRC-01**, and after allowing a time of fifteen days to such person to furnish his reply, if any, pass an order in **FORM GST ASMT-15** and summary thereof shall be uploaded electronically in **FORM GST DRC-07**.

(3) The order of assessment under sub-section (1) of section 64 shall be issued in **FORM GST ASMT-16** and a summary of the order shall be uploaded electronically in **FORM GST DRC-07**.

(4) The person referred to in sub-section (2) of section 64 may file an application for withdrawal of the assessment order in **FORM GST ASMT-17**.

(5) The order of withdrawal or, as the case may be, rejection of the application under sub-section (2) of section 64 shall be issued in **FORM GST ASMT-18**.”.

7. With effect from 1st April, 2019, in the said rules, for rule 142, the following rule shall be substituted, namely:—

“142. Notice and order for demand of amounts payable under the Act.- (1) The proper officer shall serve, along with the

(a) notice issued under section 52 or section 73 or section 74 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130, a summary thereof electronically in **FORM GST DRC-01**,

(b) statement under sub-section (3) of section 73 or sub-section (3) of section 74, a summary thereof electronically in **FORM GST DRC-02**, specifying therein the details of the amount payable.

(2) Where, before the service of notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73 or, as the case may be, tax, interest and penalty in accordance with the provisions of sub-section (5) of section 74, or where any person makes payment of tax, interest, penalty or any other amount due in accordance with the provisions of the Act he shall inform the



proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in **FORM GST DRC-04**.

(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), or where the person concerned makes payment of the amount referred to in sub-section (1) of section 129 within fourteen days of detention or seizure of the goods and conveyance, he shall intimate the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an order in **FORM GST DRC-05** concluding the proceedings in respect of the said notice.

(4) The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 or the reply to any notice issued under any section whose summary has been uploaded electronically in **FORM GST DRC-01** under sub-rule (1) shall be furnished in **FORM GST DRC-06**.

(5) A summary of the order issued under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 or section 75 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 shall be uploaded electronically in **FORM GST DRC-07**, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax.

(6) The order referred to in sub-rule (5) shall be treated as the notice for recovery.

(7) Where a rectification of the order has been passed in accordance with the provisions of section 161 or where an order uploaded on the system has been withdrawn, a summary of the rectification order or of the withdrawal order shall be uploaded electronically by the proper officer in **FORM GST DRC-08**.”.

8. With effect from 1st April, 2019, in the said rules, for **FORM GST DRC-01**, the following FORM shall be substituted, namely:—

“FORM GST DRC - 01

[See rule 100 (2) & 142(1)(a)]

Reference No:

Date:

To

GSTIN/Temp. ID

Name

Address

Tax Period

F.Y.

Act -

Section / sub-section under which SCN is being issued -

SCN Reference No. ---

Date ---

Summary of Show Cause Notice

Brief facts of the case :

Grounds :

Tax and other dues :

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Signature

Name

Designation

Jurisdiction

Address

Note -

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.”.

9. With effect from 1st April, 2019, in the said rules, for **FORM GST DRC-02**, the following FORM shall be substituted, namely:-

“FORM GST DRC -02*[See rule 142(1)(b)]*

Reference No:

Date:

To

_____ GSTIN/ID

----- Name

_____ Address

Tax Period :

F.Y. :

Section /sub-section under which statement is being issued :

SCN Ref. No. -----

Date –

Statement Ref. No. ----

Date –

Summary of Statement :

(a) Brief facts of the case :

(b) Grounds :

(c) Tax and other dues :

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Signature

Name

Designation

Jurisdiction

Address

Note -

- Only applicable fields may be filled up.
- Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
- Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.”.

10. With effect from 1st April, 2019, in the said rules, for **FORM GST DRC-07**, the following FORM shall be substituted, namely:—

“FORM GST DRC-07 <i>[See rule 100(1), 100(2), 100(3) & 142(5)]</i> Summary of the order	
Reference No. -	Date –
1. Details of order :	
(a) Order No. :	

(b) Order date :

(c) Financial year :

(d) Tax period: From --- To -----

2. Issues involved :

3. Description of goods / services (if applicable):

Sr. No.	HSN code	Description

4. Section(s) of the Act under which demand is created:

5. Details of demand :

(Amount in Rs.)

Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

You are hereby directed to make the payment by <Date> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name

Designation

Jurisdiction



Address	
To	
_____ (GSTIN/ID)	
-----Name	
_____ (Address)	
Note –	
1. Only applicable fields may be filled up.	
2. Column nos. 2, 3, 4 and 5 of the Table at serial no. 5 i.e. tax rate, turnover and tax period are not mandatory.	
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.”.	

11. With effect from 1st April, 2019, in the said rules, for **FORM GST DRC-08**, the following FORM shall be substituted, namely:–

“FORM GST DRC - 08	
<i>[See rule 142(7)]</i>	
Reference No.:	Date:
Summary of Rectification /Withdrawal Order	
1. Particulars of order:	
(a) Financial year, if applicable	
(b) Tax period, if any	From --- To ----
c) Section under which order is passed	
(d) Original order no.	
(e) Original order date	
(f) Rectification order no.	
(g) Rectification order date	

ARN, if applied for rectification	
(i) Date of ARN	

2. Your application for rectification of the order referred to above has been examined ☐

3. It has come to my notice that the above said order requires rectification ☐
(Reason for rectification as per attached annexure)

4. The order referred to above (issued under section 129) requires to be withdrawn ☐

5. Description of goods / services (if applicable) :

Sr. No.	HSN code	Description

6. Section of the Act under which demand is created:

7. Details of demand, if any, after rectification :

(Amount in Rs.)

Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

You are hereby directed to make the payment by <Date> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name

Designation

Jurisdiction



	Address
To	
_____ (GSTIN/ID)	
_____ Name	
_____ (Address)	
Note –	
1. Only applicable fields may be filled up.	
2. Column nos. 2, 3, 4 and 5 of the Table at serial no. 7 i.e. tax rate, turnover and tax period are not mandatory.	
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.	
4. Demand table at serial no. 7 shall not be filled up if an order issued under section 129 is being withdrawn.”.	

12. With effect from 1st April, 2019, in the said rules, for **FORM GST ASMT-13**, the following FORM shall be substituted, namely:–

“FORM GST ASMT- 13		
<i>[See rule 100(1)]</i>		
Reference No.:		Date:
To		
_____ (GSTIN/ID)		
_____ Name		
_____ (Address)		
Tax Period :	F.Y. :	Return Type :
Notice Reference No.:		Date :
Act/ Rules Provisions:		
Assessment order under section 62		
(Assessment order under Section 62)		

Preamble - << standard >>

The notice referred to above was issued to you under section 46 of the Act for failure to furnish the return for the said tax period. From the records available with the department, it has been noticed that you have not furnished the said return till date.

Therefore, on the basis of information available with the department, the amount assessed and payable by you is as under:

Introduction :

Submissions, if any :

Discussions and Findings :

Conclusion :

Amount assessed and payable (Details at Annexure):

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Tax period		Ac t	POS (Place of supply)	Tax	Interest	Penalty	Other s	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Please note that interest has been calculated up to the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are also informed that if you furnish the return within a period of 30 days from the date of service of this order, the order shall be deemed to have been withdrawn; otherwise, proceedings shall be initiated against you, after the aforesaid period, to recover the outstanding dues.

Signature

Name
Designation
Jurisdiction
Address

Note –

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if demand is created under IGST Act.”.

13. With effect from 1st April, 2019, in the said rules, for **FORM GST ASMT-15**, the following FORM shall be substituted, namely:–

“FORM GST ASMT - 15

[See rule 100(2)]

Reference No.:

Date:

To

_____ (GSTIN/ID)

_____ Name

_____ (Address)

Tax Period :

F.Y. :

SCN reference no. :

Date :

Act/ Rules Provisions:

Assessment order under section 63

Preamble - << standard >>

The notice referred to above was issued to you to explain the reasons for continuing to conduct business as an un-registered person, despite being liable to be registered under the

Act.

OR

The notice referred to above was issued to you to explain the reasons as to why you should not pay tax for the period as your registration has been cancelled under sub-section (2) of section 29 with effect from-----

Whereas, no reply was filed by you or your reply was duly considered during proceedings held on ----- date(s).

On the basis of information available with the department / record produced during proceedings, the amount assessed and payable by you is as under:

Introduction :

Submissions, if any :

Conclusion (to drop proceedings or to create demand) :

Amount assessed and payable :

(Amount in Rs.)

Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name

Designation

Jurisdiction

Address

Note –

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if demand is created under IGST Act.”.

14. With effect from 1st April, 2019, in the said rules, for **FORM GST ASMT-16**, the following FORM shall be substituted, namely:–

“FORM GST ASMT – 16 <i>[See rule 100(3)]</i>	
Reference No.:	Date:
To	
_____ (GSTIN/ID)	
_____ Name	
_____ (Address)	
Tax Period :	F.Y. :
Act/ Rules Provisions:	
Assessment order under section 64 Preamble - << standard >>	
It has come to my notice that un-accounted for goods are lying in stock at godown----- ---- (address) or in a vehicle stationed at ----- (address & vehicle detail) and you were not able to, account for these goods or produce any document showing the detail of the goods.	
Therefore, I proceed to assess the tax due on such goods as under:	
Introduction :	
Discussion & finding :	
Conclusion :	

Amount assessed and payable (details at Annexure) :

(Amount in Rs.)

Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name

Designation

Jurisdiction

Address

Note –

Only applicable fields may be filled up.

Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.

Place of Supply (POS) details shall be required only if demand is created under IGST Act.”.

15. With effect from 1st April, 2019, in the said rules, in **FORM GST CPD-02**, for the table and Note below the table, the following table and Note shall be substituted, namely:–

“Sr. No.	Offence	Act	Compounding amount (Rs.)
(1)	(2)	(3)	(4)

Note:- (1) In case the offence committed by the taxable person falls in more than one category specified in Column (2), the compounding amount shall be the amount specified in column (3), which is the maximum of the amounts specified against the categories in which the offence sought to be compounded can be categorized.

(2) This amount will be deposited under minor head "Other".

[F. No. 20/06/17/2018-GST]

(Pramod Kumar)
Deputy Secretary to the Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, published *vide* number G.S.R 610 (E), dated the 19th June, 2017 and last amended *vide* notification No. 3/2019 - Central Tax, dated the 29th January, 2019, published *vide* number G.S.R 63 (E), dated the 29th January, 2019.

Hyderabad District

**HIGH COURT FOR THE
STATE OF TELANGANA**

W.P. NO. 22193 OF 2020

Between:

M/s. Mehta and Modi Realty
Kowkoo LLP

..Petitioner/Petitioner

AND

Union of India, Ministry of Finance
and 5 others

...Respondents/Respondents

ADDITIONAL COUNTER FILED ON
BEHALF OF RESPONDENTS No. 1, 3, 4
& 5

Filed By:

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