

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES, ASSAM :: KAR BHAWAN
DISPUR, GUWAHATI-6

CIRCULAR NO. 93/2020-GST

Dated Dispur the 26th June, 2020.

Subject: Payment of GST by real estate promoter/developer supplying construction of residential apartment etc, on the shortfall value of inward supplies from registered supplier at the end of the financial year— reg.

No. CT/GST-15/2017/375.— A revised GST rate has been prescribed, w.e.f. the 1st April, 2019 on the supply of service by way of construction of residential apartment. Under this, construction of affordable residential apartments attracts GST at the rate of 1% [without ITC] and other residential apartments attract GST at the rate of 5% [without ITC]. (These rates have been prescribed *vide* Notification no. 11/2017- State Tax (Rate) [FTX.56/2017/24 dated 29.06.2017] as amended by Notification no. 3/2019- State Tax (Rate) [FTX.56/2017/Pt-II/236 dated 29.03.2019].

2. One of the condition prescribed *vide* said notification is that at least eighty per cent. of value of input and input services, [other than services by way of grant of development rights, long term lease of land or FSI, electricity, high speed diesel, motor spirit, natural gas], used in supplying the construction service, shall be received by the promoter/developer from registered supplier only. In case of shortfall from the said threshold of 80 per cent., the promoter/developer shall pay the tax on the value of input and input services comprising such shortfall in the manner as has been prescribed *vide* said notification. This tax shall be paid through a prescribed form electronically on the common portal by end of the quarter following the financial year. Accordingly, for FY 2019-20, tax on such shortfall is to be paid by the 30th June, 2020.
3. In the above context, requests have been received seeking details of prescribed form on which the said tax amount has to be reported.
4. The issue referred by the trade has been examined. It has been decided that **FORM GST DRC-03**, as already prescribed, shall be used for making the payment of such tax by promoter/developer. Accordingly, person required to pay tax in accordance with the said notification on the shortfall from threshold requirement of procuring input and input services (below 80%) from registered person shall use the **FORM GST DRC-03** to pay the tax electronically on the common portal within the prescribed period.
5. This Circular is clarificatory in nature and not meant for any interpretation of provisions of the Act and rules.




(Anurag Goel,)
Commissioner of State tax, Assam,
Dispur, Guwahati

Memo No. CT/GST-15/2017/375-A

Dated Dispur the 26th June, 2020.

Copy to :

1. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
2. The Commissioner of Central GST, Guwahati / Dibrugarh for information.
3. The Additional Commissioner of State tax (All) / Joint Commissioner of State tax (All)/ Deputy Commissioner of State tax (All) / Assistant Commissioner of State tax (All) / Superintendent of State tax (All) / Inspector of State tax (All) for information and necessary action.
4. The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.


Commissioner of State tax, Assam,
Dispur, Guwahati