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Supply of goods or services or both, forms the cornerstone of the Goods and Services Tax (GST) laws in India. The scope of supply under Section 7 of the Central Goods and Services Tax Act (CGST), 2017 embraces sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business. This being said, the ever increasingly complex real estate sector has witnessed multi-faceted issues and one of them is the GST treatment of supply of transfer of development rights on land in exchange for construction services of residential apartments or commercial offices through a joint development agreement. Therefore, the present article is aimed at providing clarifications on the issue. Before beginning, it is necessary to showcase by way of an example as to how supply of transfer of development rights on land in exchange of construction services of residential apartments or commercial offices th......