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Where a landlord sells the land to a developer, there is no role for him in a real estate project. GST on the sale of land is not payable by virtue of Para 5 of Schedule III appended to Central and State GST Act, which provides that a transaction of sale of land shall be treated neither as a supply of goods nor a supply of services. The case is different, where the landlord does not want to sale land but want to develop the said land, jointly with a developer by entering into Joint Development Agreement (JDA) on revenue sharing basis or area sharing basis or something in cash plus mixture of revenue & area sharing. JDA can be for: construction on vacant land; development of land into plots or apartment. demolition of existing building and constructing new building on the same land, or converting existing building or a part thereof into apartments, JDA is required to be drafte.....