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Query: In case of Redevelopment Project, the existing society members/ occupants receive hardship allowance & shifting allowance, as compensation for inconvenience & relocation, whether liable to GST? If yes, when? Reply: In case of redevelopment project, when Development Agreement (DA) is executed & registered, the rights are transferred from existing society Members/Occupants/Society to the Developer. As per terms of DA, whatever is receivable, in money or otherwise like construction services, etc is the consideration for transfer of rights by them, by executing DA. Thus, hardship allowance & shifting allowances received are part of consideration in the hands of recipients. In case of a residential premises surrender, one can say that it is not in the course of business of the existing society Members/Occupants & hence not liable to GST in their hands. In case of a commercial premises surrender, which is.....