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The purpose of this Article is to explain the procedure applicable to Developers and Landowners for registration, returns, refund in case of cancellation of agreement to sale etc. Tax implications with effect from April 2019 have been considered for the purpose of this article. Entry 3 of the Notification No.11/2017-Central Tax pertaining to construction services was amended by Notification No.3/2019-Central Tax (Rate) dated 29/03/2019 with effect from April 2019. Accordingly, the liability to obtain registration certificate and computation of tax payable by a “Developer Promoter” and ‘Landowner Promoter’ has been explained. REGISTRATION The provisions for registration are uniform for everyone. Therefore, a developer has an option to apply for registration voluntarily or after his aggregate turnover in a financial year exceeds the limit provided under the Act. We need to consider a case where the supply.....