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Overview Redevelopment of housing societies is a recurring feature of urban renewal. While it resolves issues of aging infrastructure, it raises complex questions under GST law. Lot of material is available on redevelopment but I have different view than others as far as it is with respect to flat allotted to existing members of the society so I have tried to pen down my view. A central issue is whether reconstructed apartments allotted to existing members under redevelopment agreements constitute a taxable “supply.” Redevelopment of housing societies presents unique challenges under GST law, particularly regarding the taxability of reconstructed flats allotted to existing members. This article critically examines the statutory framework of Section 7 of the CGST Act, Schedule II and III, and Notifications No. 11/2017-CTR, 3/2019, and 6/2019. It highlights the distinction between “barter”, “exchange”, “constru.....