

Mayur R. Parekh

31 Whether the service provided by petitioner of leasing of residential premises as hostel to students and working professionals is covered under Entry 'Services by way of renting of residential dwelling for use as residence' and exempt from GST ? Held : Yes The petitioner is co-owner of a residential property situate in Bengaluru. The property is a residential property having 42 rooms in all spread out between a stilt floor, ground floor and four floors along with terrace and common areas. The petitioner along with other co-owners have executed a lease deed in favour of the lessee namely M/s.D Twelve Spaces Private Limited (hereinafter referred to as 'the lessee') on 21.06.2019. The lessee has leased out the residential property as Hostel for providing long term accommodation to students and working professionals with the duration of stay ranging from 3 mo.....