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The Gujarat High Court has recently handed down a judgment in Munjaal Manishbhai Bhatt v Union of India [Judgment dated 6 May 2022 in SCA 1350 / 2021]. It is a landmark judgment in the evolving jurisprudence of GST in context of real estate industry. This article is an analysis of this judgment. The main judgment is in SCA 1350 / 2021, however there are two other connected matters covered by the same judgment, which will also be covered in this article. Facts of the case In SCA 1350 / 2021, the Petitioner had entered into an agreement for purchase of a plot of land alongwith construction of bungalow on the said plot. The consideration for the plot of land and the construction service was separately enumerated. The developer relying on the Entry No.3(if) of Notification No.11/2017-CT (R) dated 28 June 2017 read with para 2 of the said notification, demanded GST on the entire consideration.....