

Dhaval Talati

13. Writ petition regarding whether the services of leasing of residential premises as hostel to students and working professionals is covered under the Entry 13 of Notification No.9/2017 dated 28.09.2017 namely 'Services by way of renting of residential dwelling for use as residence issued under IGST Act, 2017. Facts of the case- The petitioner is co-owner of a residential property having 42 rooms situated in Bengaluru. The petitioner along with other co-owners have executed a lease deed in favour of the lessee namely M/s. D Twelve Spaces Pvt Ltd. (Lessee) on 21.06.2019. The lessee has leased out the residential property as Hostel to students and working professionals with the duration of stay ranging from 3 m.....