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When it comes to the Goods and Services Tax, the most significant and complex issue is the application of GST on the real estate industry. Making even a small error in this matter can result in substantial fines, as well as interest and penalties in the future. Unfortunately, many individuals involved in the industry, such as land owners, developers, builders, contractors, supervisors, labour contractors, estate agents, and material and labour suppliers, are unaware that they may be unintentionally making mistakes by not seeking advice from a knowledgeable GST Consultant ahead of time. Therefore, I have provided below a list of do's and don'ts for the real estate industry regarding GST, effective from April 1, 2019.

**Do's** The definition of a commercial apartment is quite broad under the GST Act. It includes not only shop.....