

98979/2020/Policy Section

Commissionerate of CT and GST, Odisha (At Cuttack)
(Finance Department, Government of Odisha)

No.III-16/2/2015-Policy 9042CT.,Dated. 29/09/2020

To

Sri Nidhi Kumar Routray, OFS
Special Secretary to Government
Finance Department (CT Branch)
Bhubaneswar

Sub: Applicability of GST to the buyer on purchase of a complete House from the land owner who has got it as landowner share from the builder-reg

Ref: Finance Department Letter No.25475 dated 11.09.2020

Sir,

In inviting a reference to the Finance Department letter on the aforementioned subject, I am directed to furnish the following views of CT & GST organisation on applicable rate of GST on sale of completed buildings.

Construction of a complex, building, civil structure intended for sale to a buyer is considered a taxable service and chargeable to GST at appropriate rate, if any consideration is received/paid before issuance of completion certificate.

However, as per para (5) of Schedule III of OGST Act, GST is not applicable on sale of a completed building, if the entire consideration amount of the building has been received/paid after issuance of the completion certificate by the competent authority or after its first occupation, whichever is earlier.

Yours faithfully,


29.09.2020

Special Commissioner of CT & GST
(Policy)