



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Construction services - Reverse charge on supply of services – Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.46

Dated: 29.3.2019
Panguni-15
Thiruvalluvar Aandu, 2050

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 29th March, 2019.

(BY ORDER OF THE GOVERNOR)

**Ka.BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT**

- ✓ To
- The Additional Chief Secretary/Commissioner of State Tax, Chepauk, Chennai-5.
 - The Works Manager, Government Central Press, Chennai-79:
(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 29th March, 2019 and to send 100 copies to the Government and 500 copies to the Additional Chief Secretary/Commissioner of State Tax, Chennai-5.)
 - All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Additional Chief Secretary/Commissioner of State Tax, Chennai-5).

Copy to:

- The Chief Minister's Office, Chennai – 9.
- All Secretaries to Government, Chennai – 9.
(To communicate to all Heads of the Departments under their control)
- The Accountant General (Accounts and Entitlements), Chennai-18 (By name).
- The Accountant General (Audit-I) / (Audit-II), Tamil Nadu
Lekha Pariksha Bhavan, 361, Anna Salai, Chennai-18.
- The Commercial Taxes and Registration (B2) Department, Chennai-9. (for paper placing)
- NIC, Chennai-9 (to host the G.O. on www.tn.gov.in).
- SF/SC.

//Forwarded/By Order//

S. Sridhi
29/3/2019
SECTION OFFICER

ANNEXURE.

NOTIFICATION.

In exercise of the powers conferred by sub-section (4) of section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies that the registered person specified in column (3) of the table below, shall in respect of supply of goods or services or both specified in column (2) of the Table below, received from an unregistered supplier shall pay tax on reverse charge basis as recipient of such goods or services or both, namely:-

Table

Sl. No.	Category of supply of goods and services	Recipient of goods and services
(1)	(2)	(3)
1	Supply of such goods and services or both [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI)] which constitute the shortfall from the minimum value of goods or services or both required to be purchased by a promoter for construction of project, in a financial year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-14)/2017, at items (i), (ia), (ib), (ic) and (id) against serial No. (3), published at pages 85 to 119 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 29 th June, 2017, as amended.	Promoter.
2	Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975) which constitute the shortfall from the minimum value of goods or services or both required to be purchased by a promoter for construction of project, in a financial year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-14)/2017, at items (i), (ia), (ib), (ic) and (id) against serial No. (3), published at pages 85 to 119 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 29 th June, 2017, as amended.	Promoter.
3	Capital goods falling under any chapter in the first schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975) supplied to a promoter for construction of a project on which tax is payable or paid at the rate prescribed for items (i), (ia), (ib), (ic) and (id)	Promoter

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against serial number 3 in the Table, in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-14)/2017, published at pages 85 to 119 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 29 th June, 2017, as amended.	
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Explanation. - For the purpose of this notification, -

- (i) the term “promoter” shall have the same meaning as assigned to it in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2016);
- (ii) “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);
- (iii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2016);
- (iv) “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.
- (v) the term “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.

2. This notification shall come into force with effect from the 1st of April, 2019.

Ka.BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

/True Copy/

d. shish
29/3/2019
SECTION OFFICER