



**Goods and Services Tax Council**  
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F.No.: 09/GoM for Revenue Analysis/GSTC/2018  
15.01.2019

**OFFICE MEMORANDUM**

**Sub: Constitution of Group of Minister (GoM) for boosting Real Estate Sector under GST regime –reg.**

In pursuance of decision in the 32<sup>nd</sup> meeting of GST Council held on 10<sup>th</sup> January 2019 at New Delhi, a Group of Ministers (GoM) for boosting Real Estate Sector under GST regime has been constituted. The 'GoM for boosting Real Estate Sector under GST regime' shall consist of the following members:

S. No.	Name	Designation & State	
1.	Shri Nitin Patel	Hon'ble Dy Chief Minister, Govt of Gujarat	Convener
2.	Shri Sudhir Mungantiwar	Hon'ble Finance Minister Govt of Maharashtra	Member
3.	Shri Krishna Byre Gowda	Hon'ble Finance Minister, Govt. of Karnataka	Member
4.	Dr. T. M. Thomas Isaac	Hon'ble Finance Minister, Govt of Kerala	Member
5.	Shri Manpreet Singh Badal	Hon'ble Finance Minister, Govt. of Punjab	Member
6.	Shri Rajesh Agarwal	Hon'ble Minister of Finance, Govt. of U.P.	Member
7.	Shri Mauvin Godinho	Hon'ble Minister of Panchayat, Govt of Goa	Member

2. The Terms of reference (ToR) for the GoM for boosting Real Estate Sector under GST regime shall be as follows:
- I. Analyse tax rate of GST, including inter alia issues/challenges in view of proposal for *boosting real estate sector under GST regime by providing a composition scheme for residential construction units* referred to GoM in 32<sup>nd</sup> meeting of GST Council held on 10<sup>th</sup> January 2019;
  - II. Examine and suggest ways for composition scheme or any other scheme, for boosting real estate sector and suggest scheme for transition vis-à-vis introduction of suggested Scheme;
  - III. Examine various aspect of levy of GST on Transfer of Development Rights (TDR) and Development Rights in a joint Development Agreement and suitable model;
  - IV. Examine legality of inclusion/exclusion of land or any other ingredient, in composition and suggest valuation mechanism;
  - V. Examine and suggest any other aspect relevant to boost Real Estate Sector, which may be brought to the notice of GoM



3. The GoM for boosting Real Estate Sector under GST regime may invite officers from Centre and States, as may be required. The convenors of Law Committee and Fitment Committee will assist the GoM.
4. The Secretary for the GoM for boosting Real Estate Sector under GST regime shall be Shri Manish Sinha, Joint Secretary (TRU-II), CBIC.
5. This issues with the approval of the Hon'ble Union Finance Minister and Chairperson, GST Council.



**(Dheeraj Rastogi)**  
**Joint Secretary, GST Council**

Copy to:

- 1) All Members of GoM
- 2) Revenue Secretary, North Block, New Delhi
- 3) Chairperson, CBIC, North Block, New Delhi
- 4) Special Secretary, GST Council Secretariat
- 5) Convenors of Law Committee, Fitment Committee and IT Committee
- 6) Pr. Commissioner (GST Policy Wing), CBIC
- 7) Joint Secretary, TRU-I, Department of Revenue
- 8) Joint Secretary, TRU-II, Department of Revenue
- 9) Joint Secretaries, GST Council Secretariat
- 10) Chairman, GSTN
- 11) The Nodal officers of all States/UTs with the request to intimate the Hon'ble Member of GST Council about constitution of the GoM for boosting Real Estate Sector
- 12) PS to Hon'ble Minister of Finance, Government of India, North Block, New Delhi
- 13) PS to Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi