(iii) "रीयल एस्टेट प्रोजेक्ट (REP)" का वही अभिव्यक्ति होगा जो इसके लिए रीयल इस्टेट (रेयूल्सेशन एंड डेवलपमेंट) एक्ट, 2016 (2016 का 16) की धारा 2 के उपवाक्य (यठ) में दिया गया हो।

(iv) "रेजीडेंशियल रीयल एस्टेट प्रोजेक्ट (RREP)" का अभिव्यक्ति उस रीयल एस्टेट प्रोजेक्ट (REP) से होगा जिनमें किसी वाणिज्यिक अपार्टमेंट्स का कार्यालय एरिया उस रीयल एस्टेट प्रोजेक्ट (REP) के सभी अपार्टमेंट्स के कुल कार्यालय एरिया के 15% से अधिक न हो।

(v) "फ्लोर स्पेस इंडेस्क (एफएसई)" से अभिव्यक्ति किसी भवन के कुल फ्लोर क्षेत्रफल (सम्पूर्ण फ्लोर क्षेत्रफल) और उस भू-खंड के क्षेत्रफल के अनुपात से है जिसका कोई ऐसे भवन का निर्माण हुआ हो।

2. यह अधिसूचना 1 अप्रैल, 2019 को प्रभावी होगी।

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,
रीना बाबासाहेब कंगाले, सचिव.

अटल नगर, दिनांक 29 मार्च 2019

क्रमांक एफ-10-17/2019/वाक/पांच (40). — भारत के संविधान के अनुसार 348 के खण्ड (3) के अनुसार में इस विभाग की अदिशुचिन्य क्रमांक एफ-10-17/2019/वाक/पांच(40), दिनांक 29-03-2019 का अंतर्गत अनुवाद राज्यपाल के प्राधिकार से प्रति द्वारा प्रकाशित किया जाता है।

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,
रीना बाबासाहेब कंगाले, सचिव.

Atal Nagar, the 29th March 2019

NOTIFICATION
No. 07/2019-State Tax (Rate)

No. F-10-17/2019/CT/V (40). — In exercise of the powers conferred by sub-section (4) of section 9 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, 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>
<thead>
<tr>
<th>Sl. No.</th>
<th>Category of supply of goods and services</th>
<th>Recipient of goods and services</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>1</td>
<td>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 notification No. 11/2017- State Tax (Rate), dated 28th June, 2017, at items (i), (ia), (ib), (ic) and (id) against serial No. (3) in the Table, published in the Gazette (Extraordinary) of Chhattisgarh, No. 252, dated the 29th June, 2017, as amended.</td>
<td>Promoter.</td>
</tr>
</tbody>
</table>
2. Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (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 notification No. 11/2017- State Tax (Rate), dated 28th June, 2017, at items (i), (ia), (ib), (ic) and (id) against serial No. (3), published in the Gazette (Extraordinary) of Chhattisgarh, No. 252, dated the 29th June, 2017, as amended.

Promoter.

3. Capital goods falling under any chapter in the first schedule to the Customs Tariff Act, 1975 (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) against serial number 3 in the Table, in notification No. 11/2017- State Tax (Rate), dated 28th June, 2017, published in the Gazette (Extraordinary) of Chhattisgarh, No. 252, dated the 29th June, 2017, as amended.

Promoter.

Explanation. - For the purpose of this notification, -

(i) the term “promoter” shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (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 in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (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.

By order and in the name of the Governor of Chhattisgarh,

REENA BABASAHEB KANGALE, Secretary.