

Office of the Goods and Services Tax Council
5th Floor, Tower-II, Jeevan Bharti Building, Connaught Place, New Delhi-110001

F.No. GoM-RealEstateSector/GSTC/2021/7060-68

Dated: 5th January, 2022

OFFICE MEMORANDUM

Subject: Partial modification to the Groups of Ministers (GoM) for boosting Real Estate Sector under GST regime.

In partial modification to the Office Memorandum No. 09/GoM for Revenue Analysis/GSTC/2018 dated 15.01.2019 with respect to the Groups of Ministers for boosting Real Estate Sector under GST regime, the GoM shall consist of the following members:

S. No.	Name, Destination & Organization	
1.	Shri Nitinbhai Patel, Deputy Chief Minister, Gujarat	Convenor
2.	Shri Ajit Pawar, Deputy Chief Minister, Maharashtra	Member
3.	Shri Mauvin Godinho, Minister for Panchayat Raj, Transport, Animal Husbandry & Veterinary Services, Protocol & Legislative Affairs, Goa	Member
4.	Shri Basavaraj S. Bommai, Minister for Home Affairs, Law, Parliamentary Affairs and Legislature, Karnataka	Member
5.	Shri K N Balagopal, Minister for Finance, Kerala	Member
6.	Shri Manpreet Singh Badal, Minister for Finance, Punjab	Member
7.	Shri Suresh Kumar Khanna, Minister for Finance, Parliamentary Affairs and Medical Education Departments, Uttar Pradesh	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 32nd meeting of GST Council held on 10th 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 Joint Secretary of TRU, CBIC.
5. This issues with the approval of the competent authority.

(Dr. C. S. Mohapatra)
Additional Secretary

To,

1. PS to Hon'ble Minister of Finance, Government of India, North Block, New Delhi.
2. PS to Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi.
3. The Nodal Officers of the States of Gujarat, Maharashtra, Goa, Karnataka, Kerala, Punjab and Uttar Pradesh with the request to intimate the Hon'ble Ministers regarding their nomination as Members of the Group of Minister for boosting Real Estate Sector under GST regime.
4. The Revenue Secretary, North Block, New Delhi
5. The Chairperson, CBIC, North Block, New Delhi
6. The CEO, GSTN, Aerocity, New Delhi
7. The Joint Secretary, TRU, North Block, New Delhi
8. The Conveners of Law Committee, Fitment Committee and IT Committee.