



# ಕರ್ನಾಟಕ ರಿಯಲ್ ಎಸ್ಟೇಟ್ ನಿಯಂತ್ರಣ ಪ್ರಾಧಿಕಾರ



ರಿಯಲ್ ಎಸ್ಟೇಟ್ (ನಿಯಂತ್ರಣ ಮತ್ತು ಅಭಿವೃದ್ಧಿ) ಅಧಿನಿಯಮ 2016, ಕಲಂ 9(1) ಮತ್ತು ಕರ್ನಾಟಕ ರಿಯಲ್ ಎಸ್ಟೇಟ್ (ನಿಯಂತ್ರಣ ಮತ್ತು ಅಭಿವೃದ್ಧಿ) ನಿಯಮಗಳು 2017ರ ನಿಯಮ 18(8) ಅಡಿ ಸ್ಥಾಪಿಸಲ್ಪಟ್ಟಿದೆ

ಕೆ.ಎಸ್. ಲತಾ ಕುಮಾರಿ, ಭಾ.ಆ.ಸೇ.,  
ಕಾರ್ಯದರ್ಶಿ

ಸಂಖ್ಯೆ/ರೇರಾ/Accounts/019/2018-19

ದಿನಾಂಕ:26.10.2018

## ಸುತ್ತೋಲೆ

ವಿಷಯ : ದಿನಾಂಕ 1.7.2017 ರಿಂದ ಜಾರಿಗೆ ಬಂದಿರುವ GST ಕುರಿತು.

ಉಲ್ಲೇಖ: Chairman, NAA (GST) & Ex-officio Secretary to  
Government of India. DO No. NAA/2018/DO/27/574.  
ದಿನಾಂಕ 13.09.2018

\*\*\*\*\*

ದಿನಾಂಕ 1.7.2017 ರಿಂದ ಜಾರಿಗೆ ಬಂದಿರುವ GST ಕಾನೂನಿನ ಅನ್ವಯ section 171 of CGST/SGST Acts, 2017 ಜಾರಿಗೆ ಬಂದಾಗಿನಿಂದ ರಾಜ್ಯಗಳು ವಿಧಿಸುತ್ತಿದ್ದ VAT ತೆರಿಗೆಯನ್ನು ನಿಲ್ಲಿಸಲಾಗಿದೆ, ಈ ಸಂದರ್ಭಗಳಲ್ಲಿ Input Tax Credit ನಲ್ಲಿ ಕೇಂದ್ರ ಸರ್ಕಾರ ವಿಧಿಸಿದ್ದ Excise duty (paid on input) and the service tax (paid on input service) which were being charged by central Government were not eligible for benefits of ITC ಹೊರತು ಪಡಿಸಿ ವಿವಿಧ ರಾಜ್ಯಗಳು ವಿಧಿಸಿದ್ದ VAT ಗಳಲ್ಲಿ Input Tax Credit ನ್ನು ಹಿಂದಕ್ಕೆ ಪಡೆಯಲು ಅವಕಾಶ ನೀಡಲಾಗಿದೆ. ಅದರಂತೆ Input Tax Credit ಲಾಭ ಪಡೆದಂತಹ Builders ರವರು ತಾವು ಪಡೆದ ತೆರಿಗೆಯ ಲಾಭ ಖರೀದಿದಾರರಿಗೆ ವರ್ಗಾಹಿಸುವುದು section 171 CGST/SGST Acts, 2017 ರಂತೆ ಅವಶ್ಯವಿರುತ್ತದೆ, ITC ಲಾಭ ಪಡೆದಂತಹ Builder ಗಳಿಂದ ಖರೀದಿದಾರರಿಗೆ ಲಾಭ ವರ್ಗಾಹಿಸದಿದ್ದಲ್ಲಿ ಅಂತಹ Builder ಗಳ ವಿವರದೊಂದಿಗೆ ರಾಜ್ಯ Screening Committee ಗೆ Commissioner of state Taxes ಅಥವಾ Central GST ರವರಲ್ಲಿ ನೇರವಾಗಿ ತಮ್ಮ ದೂರನ್ನು ಸಲ್ಲಿಸಬಹುದಾಗಿದ್ದು ಮತ್ತು ದೂರುಗಳನ್ನು NAA (National Anti-profiteering Authority) official ಈ website ಗಳಲ್ಲಿ [www.naa.gov.in](http://www.naa.gov.in) ಅಥವಾ ([secretary.naa@gov.in](mailto:secretary.naa@gov.in)) Authority ಗಳಿಗೆ ಸಲ್ಲಿಸಬಹುದು ಎಂದು ಖರೀದಿದಾರರಿಗೆ ಈ ಮೂಲಕ ತಿಳಿಸಿದೆ. (ಉಲ್ಲೇಖ ಪತ್ರದ ಪ್ರತಿಯನ್ನು ಲಗತ್ತಿಸಿದೆ)

  
ಕಾರ್ಯದರ್ಶಿ.

ರಿಯಲ್ ಎಸ್ಟೇಟ್ ನಿಯಂತ್ರಣ ಪ್ರಾಧಿಕಾರ.



# Karnataka Real Estate Regulatory Authority

Established u/s 29 (1) of the Real Estate (Regulation & Development) Act, 2016  
and u/r 18(8) of the Karnataka Real Estate (Regulation & Development) Rules-2007



**K. S. Latha Kumari, I.A.S.,**  
Secretary

No/RERA/Accounts/019/2018-19

Date-26.10.2018

## Circular

Sub: Regarding GST with effect from 1.7.2017.

Ref : Chairman, NAA (GST) & Ex- officio Secretary to  
Government of India. DO No. NAA/2018/ DO/27/574.  
Dated 13.09.2018.

\*\*\*\*\*

With reference to above, as per section 171 of the CGST/SGST Acts, 2017, there is a provision to claim Input Tax Credit (ITC) on both the Goods and Services for builders and this benefit has to be passed on to the buyers. It is observed that builders get this benefit but do not transfer the same to the purchasers in many cases. If such is the case, the purchasers who do not get these benefits may complain against the builders with full details to State Screening Committee Commissioner of State Tax, or central GST NAA (National Anti-profiteering Authority, GST) Complaints can also be lodged through their website [www.naa.gov.in](http://www.naa.gov.in) or [secretary.naa@gov.in](mailto:secretary.naa@gov.in).

*K. S. Latha Kumari*  
Secretary.

Real Estate Regulatory Authority





DO No. NAA/2018/DO/27/574

Dated: 13-09-2018

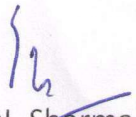
Dear Dr. J. Ravishankar IAS,

As you are aware that a host of serious issues concerning the Real Estate Sector are pending before the various Courts as well as the RERAs, the major being the issue of charging exorbitant prices from the house buyers by the builders. To lessen the financial burden of the purchasers the Central/State Govts. have prescribed uniform rate of Goods & Services Tax (GST) @ 12 % for all categories of houses w.e.f. 1.7.2017 except under the Affordable Housing Schemes under which the GST is being charged @ 8% w.e.f. 25.1.2018. Before coming into force of the Central/State Goods & Services Tax (CGST/SGST) Acts 2017, Value Added Tax (VAT) was being charged by the States at different rates which was eligible for claiming Input Tax Credit (ITC) although, the Excise Duty (paid on inputs) and the Service Tax (paid on input services) which were being charged by the Central Govt. were not eligible for the benefit of ITC. After implementation of the GST the builders are entitled to claim ITC on both the Goods and the Services and this benefit has to be passed on by them to the buyers as per Section 171 of the CGST/SGST Acts, 2017. However, it has been observed that no such benefit is being passed on in many cases by the builders and hence, there is great resentment amongst the buyers on this account.

I would like to inform you that both the above Acts provide a comprehensive mechanism under Chapter XV of the CGST/SGST Rules, 2017 to curb the practice of profiteering by the builders on account of denial of benefit

of ITC and the buyers can approach the Screening Committee of the concerned State or the concerned Commissioner of State Taxes as well the Central GST, to lodge their complaints in this regard. The complaints can also be lodged on the website of this Authority at [www.naa.gov.in](http://www.naa.gov.in) . To ensure that the benefit of ITC is genuinely passed on to the buyers, I would request you to forward any complaint received in this regard to the above authorities or to us (secretary.naa@gov.in) and also to sensitize the buyers as well as the builders who approach your Authority on this issue.

Warm Regards,

  
(B.N. Sharma)

To  
Dr. J. Ravishankar IAS,  
Interim Real Estate Regulatory Authority,  
Government of Karnataka,  
2nd Floor, Silver Jubli Block,  
Unity Building, CSA Compound,  
3rd Cross Mission Road, Bengaluru, Karnataka- 560027

Copy to:  
Finance Secretary, Department of Revenue, Ministry of Finance