

(iii) “रीयल एस्टेट प्रोजेक्ट (REP)” का वही अभिप्राय: होगा जो इसके लिए रीयल इस्टेट (रेग्यूलेशन एंड डेवलपमेंट) एक्ट, 2016 (2016 का 16) की धारा 2 के उपवाक्य (यह) में दिया गया हो।

(iv) “रेजीडेंशियल रीयल एस्टेट प्रोजेक्ट (RREP)” का अभिप्राय: उस रीयल एस्टेट प्रोजेक्ट (REP) से होगा जिनमें किसी वाणिज्यिक अपार्टमेंट्स का कारपेट एरिया उस रीयल एस्टेट प्रोजेक्ट (REP) के सभी अपार्टमेंट्स के कुल कारपेट एरिया के 15% से अधिक न हो।

(V) “फ्लोर स्पेस इन्डेक्स (एफएसआई)” से अभिप्राय: किसी भवन के कुल फ्लोर क्षेत्रफल (सम्पूर्ण फ्लोर क्षेत्रफल) और उस भू-खण्ड के क्षेत्रफल के अनुपात से है जिसपर कि ऐसे भवन का निर्माण हुआ हो।

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

[फा. सं. 354/32/2019 -टीआरयू]

प्रमोद कुमार, उप सचिव

NOTIFICATION

New Delhi, the 29th March, 2019

No. 07/2019- Central Tax (Rate)

G.S.R. 254(E).—In exercise of the powers conferred by sub-section (4) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central 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

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 notification No. 11/ 2017- Central Tax (Rate), dated 28 th June, 2017, at items (i), (ia), (ib), (ic) and (id) against serial number 3 in the Table, published in Gazette of India vide G.S.R. No. 690, dated 28 th June, 2017, as amended.	Promoter.
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- Central Tax (Rate), dated 28 th June, 2017, at items (i), (ia), (ib), (ic) and (id) against serial number 3 in the Table, published in Gazette of India vide G.S.R. No. 690, dated 28 th June, 2017, as amended.	Promoter.
3	Capital goods falling under any chapter in the first schedule to the Customs Tariff	Promoter

	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- Central Tax (Rate), dated 28 th June, 2017, published in Gazette of India vide G.S.R. No. 690, dated 28 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 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 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.

[F. No. 354/32/2019- TRU]
PRAMOD KUMAR, Dy. Secy.

अधिसूचना

नई दिल्ली, 29 मार्च, 2019

सं. 8/2019-केन्द्रीय कर (दर)

सा.का.नि. 255(अ).—केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 9 की उप-धारा (1) और धारा 15 की उप-धारा (5) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, परिषद् की अनुशंसा पर, संख्या सा.का.नि. 673(अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण, भाग II, खण्ड 3, उप-खण्ड (i) में प्रकाशित, वित्त मंत्रालय(राजस्व विभाग) में भारत सरकार की अधिसूचना सं. 1/2017-केन्द्रीय कर (दर), दिनांक 28 जून, 2017 में एतद्वारा और आगे निम्नलिखित संशोधन करती है, अर्थात्:-

उक्त अधिसूचना में, अनुसूची III-9% में, कॉलम (1) में क्रम संख्या 452P और इससे संबंधित प्रविष्टियों के पश्चात्, निम्नलिखित क्रम संख्या और प्रविष्टियों को समाविष्ट किया जाएगा, अर्थात्: -

(1)	(2)	(3)
“452Q	कोई अध्याय	आरईपी के निर्माण हेतु किसी प्रमोटर को किसी अपंजीकृत व्यक्ति द्वारा सीमा शुल्क अधिनियम, 1975 की प्रथम अनुसूची में अध्याय शीर्षक 2523 के अंतर्गत आने वाले पूंजीगत माल और सीमेंट के अलावा किसी माल की आपूर्ति जिस पर सा.का.नि.सं. 254(अ), दिनांक