
Subject: Re: Possession of Apartment B 1A – D4

From: DTC Support <query@dtcgroup.in> on Thu, 19 Mar 2020 23:16:56

To: ra_kr@rediffmail.com

Cc: abhishek@dtcgroup.in

2 attachment(s) - 09_WBAAAR_20190925.pdf (976.59KB) , CC_Documents-1.pdf (11.92MB)

Dear Mrs. Sheela Devi,

1. According to Advance Ruling NO. 01/WBAAAR/2019-20 Dated 02.05.2019 we are charging 12% GST on Extra charges. In the meantime an Appeal filed under Section 100(l) of the West Bengal Goods and Services Tax Central Goods and Services Tax Act, 2017, by the Assistant Commissioner, State Street Charge, Kolkata, Appeal Case No. O9/WBAAAR/APPEAL]0 I 9 dated 03.07.2019 came. According to this appeal following is the synopsis:

In the matter of ***M/s Bengal Peerless Housing Development Company Limited***, the Hon'ble AAAR of West Bengal modified AAR decision to held that the service of construction of a dwelling unit in a residential complex, bundled with services relating to the preferential location of the unit (PLS) and right to use car-parking space and common areas and facilities, do not qualify as a 'composite supply'. The AAAR said that it cannot be said to be a naturally bundled supply. Further, clarified that PLS comes under Category (iii) of *Notification No. 11/2017-CT (Rate) dated June 28, 2017* ("**Services Rate Notification**").

So we have to charge 18 % GST on Extra Charges.

For reference, we have attached the Appeal Case details in attachment.

2. We will soon be emailing all the individual customers regarding the delay compensation that they will be receiving, if any due from our end, based on their individual sale agreement and the possession date mentioned there. The same can be collected once the final demand payment is done.

3. Attached herewith.

4. On successful completion of required parameters only we have received C.C. from the Competent Government authority.

5. Occupancy certificate and Completion certificate are not different.

6. For common portion, no charges have ever been claimed because of the mentioned clause.

We have already completed the said phase of DTC Southern Heights habitable and on receiving of final payment, we'll start the process for final registration which will start from April Block-wise.

Regards

[DTC Projects Pvt. Ltd.](#)

On DH Road, Next to IIM Kolkata next to, Kolkata, West Bengal 700104

On Tue, 17 Mar at 6:54 PM , SHEELA DEVI <ra_kr@rediffmail.com> wrote:

Reference : 1. Registered Sale Agreement dated 26.10.2019 with additional Registrar of Assurance – I ,Kolkata in book no – I Volume no 1901-2019 Pages 290394 to 290499 being deed no **190106030** for the year 2019.

2. Communication of Registered Sale agreement by DTC vide letter no NIL dated 06- 11-2019

3. Possession Intimation vide email dated 21-02-2020

4. Demand Invoice before Final possession sent via email on 15.03.2020

Dear Sir,

Vide email dated 15-03-2020 DTC had sent a copy of Demand Invoice before Final possession with invoice date 07/03/2020 and Due date 26/03/2020. In this connection following is requested by the undersigned to be done by DTC :

1. As per the initial interaction and the cost sheet of Flat B 1A-D4 provided the total cost was Rs 49,40,621/-. As per Demand Invoice before Final possession sent via email the due payable amount is Rs 5,60,299/- and already paid amount to DTC is Rs 44,00,000/- towards purchase of flat B 1A-D4. Thus the total cost of Flat becomes Rs 49,60,299/- . Thus Rs 19,678/- is the extra amount being asked to be paid. It is stated that this extra amount is on account of GST. In this regard it is pointed out that there has been no change in GST since the time the flat was booked so extra charges should not be made to be paid to the undersigned as asked in Final invoice.
2. The compensation as per Clause 18 , Chapter III of WB Hira Act 2017 & Clause 7.6 of Registered Sale Agreement (@ interest rate of SBI prime lending rate + 2%) is required be paid till possession of the Flat B1A-D4 on monthly basis. Compensation amount for the month of January 2020 = $Rs4400000 \times 14.9 \times 1/12 \times 1/100 = Rs 54633/-$ should have been paid by DTC by 16.03.2020 which has not been paid. It is not linked with Final payment.
3. The email dated 21.02.2020 did not had completion certificate attached with it. It may please be provided as per Sub clause 4b of clause 11 , Chapter III of WB HIRA Act 2017.
4. The occupancy certificate or the certificate from Competent Authority permitting occupation of the said Flat B1A- D4 after completion of civic infrastructure such as **water ,sanitation and electricity** may be provided.
5. The relevant details such as completion certificate, occupancy certificate, the application made to authorities etc. is not published on the website of West Bengal HIRA authorities as per Chapter IV of WB HIRA Rules 2018.
6. The block common portion as mentioned in Schedule M of Registered Sale Agreement such as provision of elevators, telephones and intercom ,transformers, Lighting in common portion should be completed . As per the clause 1.2 Explanation (iv) the price of the apartment includes facilities of Block Common portion and phase common portion. The entire amount for Block & Phase Common portion is being paid by the undersigned in advance together with flat cost.

It is requested to kindly do needful about the points raised above and other issues such as final inspection of Flats and making the flats in habitable condition as early as possible in order to complete the registration of conveyance.

Sheela Devi
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