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18/07/2022



RTI MATTER



GOVERNMENT OF INDIA
OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST & CENTRAL TAX:
KOLKATA- NORTH COMMISSIONERATE, CGST BHAWAN:
1ST FLOOR:180, SHANTIPALLY, RAJDANGA MAIN ROAD, E.M BYPASS KOLKATA-700107
C. No. V(30)82/RTI/HQ/CGST & CX/Kol-North/2022

To
Shri Ajit Kumar Santra,

Sir/Madam,

Sub: Information under the RTI Act, 2005 — Regarding.

Please refer to your RTI application dated- 23.06.2022, which has been received in this Commissionerate 29.06.2022 and received to this section on 04.07.2022. Subsequently the said RTI application was registered at this office vide Registration No.86/RTI/Kol-North/2022 dated- 04.07.2022.

The desired informations as received from the AC (Tech), CGST&CX, Kolkata Zone, is enclosed herewith.

If you are aggrieved or dissatisfied with the above information, you may prefer an appeal within 30 (thirty) days of receipt of the information before the 1st Appellate Authority namely Shri Rajeev Ranjan, Additional Commissioner & FAA, CGST & CX, Kolkata-North Commissionerate, O/o The Principal Commissioner of CGST & CX, 2nd Floor, Kendriya Utpad Shulk Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107.

Encl: 01(one) sheet.

Yours faithfully,

sd/

(Subrata Das)
CPIO & Deputy Commissioner
HQ, RTI Cell
CGST: Kol-North Comm'te

C. No. As above/ 16818
Copy forwarded for information to: -

Dated: 15 JUL 2022

1. The Assistant Commissioner (Systems), Computer Cell, CGST & CX, Kolkata North Commissionerate with a request to upload the RTI application dated 23.06.2022, submitted by Shri Ajit Kumar Santra, (enclosed three sheets).
2. The CPIO & Assistant Commissioner, CCO, O/o the Pr. Chief Commissioner CGST & CX, Kolkata Zone.

sd/
18/07/22
Subra. (System)

S. Das
15.7.2022
(Subrata Das)
CPIO & Deputy Commissioner
HQ, RTI Cell
CGST: Kol-North Comm'te

Sup(RTI)



भारतसरकार
GOVERNMENT OF INDIA

प्रधान मुख्य आयुक्त का कार्यालय
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER

केन्द्रीय वस्तु एवं सेवा कर , कोलकाता क्षेत्र
CENTRAL GOODS AND SERVICES TAX AND CENTRAL EXCISE, KOLKATA ZONE

केन्द्रीय वस्तु एवं सेवा कर भवन, दुसरा तल, 180, शांतिपल्ली, आर. बी. कनेक्टर, कोलकाता - 700 107
GST Bhawan (2nd Floor), 180 Shanti Pally, R. B. Connector, Kolkata - 700 107

Phone No. 033-2441-6797/6842: Fax No. 033- 2441-6834/6798



1858A

29/06/2022

F. No. GCCO/RTI/APP/587/2022-O/o. Pr CC-CGST-ZONE-Kolkata/10000-05 Date: 28/06/2022.

To,
The CPIO,
Kolkata North/ Kolkata South/ Howrah/ Haldia/ Bolpur/ Siliguri/
CGST & CX Commissionerate.

Sir,

Sub: RTI Application filed by Shri Ajit Kumar Santra under Right to information Act, 2005- req.

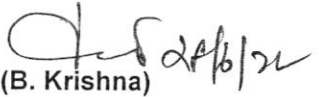
Please find enclosed herewith 01 (One) RTI application having Registration No. GSTKT/R/E/22/00116 dated 23/06/2022 filed online by **Shri Ajit Kumar Santra**,

It appears that the information sought by the applicant pertains to your CGST & CX Commissionerate. Hence, the RTI application is transferred to your office under section 6(3) of the RTI Act, 2005.

You are requested to supply the information directly to the applicant under RTI Act, 2005 within the due date as specified under RTI Act, 2005 under intimation to this office.

Yours faithfully,

Encl: As Above.


(B. Krishna)

Assistant Commissioner (CPIO)
Pr. CCO, CGST & CX, Kolkata Zone

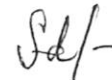
F. No. GCCO/RTI/APP/587/2022-O/o. Pr CC-CGST-ZONE-Kolkata/

Date: /06/2022.

Copy for information to:-

1. Shri Ajit Kumar Santra,

Sir, in case of filing RTI first appeal, you are requested to apply it directly before the First Appellate Authority of the Commissionerate where your RTI application is being transferred u/s. 6(3) of the RTI Act, 2005 as this office cannot transfer RTI First Appeal application to another First Appellate Authority [Reference: The FAA, CIC in the matter of Sri Freddy Pareira file No. CIC/AA/A/2013/22-Decision dated 23/02/2013].



(B. Krishna)

Assistant Commissioner (CPIO)
Pr. CCO, CGST & CX, Kolkata Zone

RTI REQUEST DETAILS

Registration No. : GSTKT/R/E/22/00116

Date of Receipt : 23/06/2022

Type of Receipt : Online Receipt

Language of Request : English

Name : AJIT KUMAR
SANTRA

Gender : Male

Address :

State :

Country : India

Phone No. :

Mobile No. : +

Email :

Status(Rural/Urban) : Rural

Education Status : Graduate

Is Requester Below Poverty Line ? : No

Citizenship Status : Indian

Amount Paid : 10)

Mode of Payment : Payment Gateway

Does it concern the life or Liberty of a Person ? : No(Normal)

Request Pertains to :

We, 4 brothers and parents, had given our land into a development agreement with developer for construction of multi storeyed residential building. According to the agreement, we have been given 5 flats ownership.

Information Sought : My question is-

1. Is it required to pay GST on our (land owners) share of 5 flats?

2. There are few flats which the developer is not selling and keeping for their personal use, is it required to pay GST for these unsold flats by the developer themselves?

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3128
14/07/22



भारत सरकार

Government of India

केन्द्रीयप्रधान कर आयुक्त का कार्यालय

Office of the Principal Commissioner of Central Tax

कोलकाता नॉर्थ- केन्द्रीय वस्तु एवं सेवाकर&उत्पादशुल्क

Kolkata North – Central Goods and Services Tax & Central Excise

जीएसटीभवन, 180 शांतिपल्ली, कोलकाता /GST Bhawan, 180 Shanti Pally, Kolkata-700107

Phone: 033-24416818, Fax: 033-2441 6840, E-mail:techcgstkolnorth@gmail.com



C.No. V(30)36/Misc./Tech/ST-1/KOL/2015 /6630

Dated: /07/2022

To,

13 JUL 2022

The CPIO & Deputy Commissioner,
HQ, RTI Cell,
CGST: Kol-North Comm'te

Sub:- RTI applications dated 23-06-2022 filed by Shri Ajit Kumar Santra, ...

-reg.

Please refer to the letter under C.No. V(30)82/RTI/HQ/CGST&CX/Kol North/2022/5927 dated 04/07/2022 on the aforesaid subject matter.

In this regard, the point wise reply is furnished below:-

1. Yes, GST is required to be paid on land owners' share of flats but at time of first occupancy or completion of the flats and the taxable value will be the consideration of similar flats.
2. In case ITC is availed, proportionate ITC is to be reversed.

Yours faithfully,

[Signature]
13-07-22

Assistant Commissioner
HQ Tech, CGST & CX
Kolkata North Commissionerate

*Supervisor
(RTI)
S. Sanyal
14.07.2022*