

Ref. No.: GIDC/ACCTTS/FIN/GST/107
Office of GIDC, H.O.,
Block no. 4, 1st Floor,
Udhyog Bhavan, Gandhinagar.

Date: 26.07.2017

-: CIRCULAR:-

Sub: Levy of GST on Heads pertaining to OCA Letter of the Corporation.

Ref:- 1. Circular No. GIDC/ACCTS/GST/88 dated 03.07.2017
2. Circular No. GIDC/ACCTS/FIN/GST/105 dated 21.07.2017

With reference to above cited subject and in continuation of above referred circulars, we have received applicability of GST on various Heads pertaining to OCA Letter of the Corporation and GST rates thereon from M/s. Lakshmikumaran & Sridharan, Attorneys through their E-mail on 25.07.2017. The same is reproduced below:

Heads pertaining to OCA Letter	Applicability w.r.t GST	Rates applicable
Adjoining Charges @ _____ % of Allotment Price.	NO GST	
Research & Innovation fund for Education @5 per Sq. mtr.	NO GST	
Welfare Fund For Land Looser Rs.15/- per Sq. mtr.	NO GST	
1 % Adm. Charges on Balance 70% Capital.	GST	18%
Development Charges Rs. 2/- Per Sq. Mtr.	GST	18%
Chemical / Non- Chemical Charges.	GST	18%
Participative Charge on 3% of allotment price	NO GST	
10% Additional Premium Price	NO GST	
Fund for Education and Innovation @ Rs. 5/- per sq. mt.	NO GST	

All concerned officers/employees of the Corporation are hereby instructed to comply all above provisions of GST.

Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of Chief Accounts Officer.

Sd/-
Chief Accounts Officer
G.I.D.C., Gandhinagar

Copy to:

1. Federation of Industries Association, for information and necessary action to circulate the above circular to all their members associations
2. All Industries Associations to circulate amongst all Industries in the respective estates
3. Director Notified Areas, for favour of information with a request to examine the applicability of GST provisions to Notified Area after taking suitable Legal Opinion
4. All Heads of the Departments, GIDC, Head Office, Gandhinagar
5. All Officers of the Corporation
6. Manager(S & A), GIDC Gandhinagar for uploading on website
7. All Notified Area Officers
8. Circular File

Issued
26/5
Manager (Est.)