

Ref. No.: GIDC/ACCTS/FIN/GST/105
Office of GIDC, H.O.,
Block no. 4, 1st Floor,
Udhyog Bhavan, Gandhinagar.

Date: 21.07.2017

-: CIRCULAR:-

Sub: Levy of GST on receipts of the Corporation.

Ref:- Circular no. GIDC/ACCTS/GST/88 Dated 03.07.2017

Various communications/queries regarding applicability of GST have been received from the field Offices. On the basis of opinion regarding applicability and rates of GST received from our consultant M/s Khandhar Mehta & Shah, Chartered Accountants Dt.04.07.2017 and M/s Lakshmikumaran & Sridharan, Attorneys dated 12.7 & 13.07.2017, in continues to the Circular no. GIDC/ACCTS/GST/88 Dated 03.07.2017. It is further clarified that GST will applicable on the following receipts at the rate mentioned in the list with effect from 01/07/2017. All concerned officers/employees of the Corporation are hereby instructed to comply all provisions of GST applicable to receipts of the Corporation:

Sr. No.	Income Head	GST Rate %	Remarks
1	Administrative Charges	18%	-
2	Agency Charges	18%	-
3	Development Charges	18%	-
4	Development Charges (NOC Land)	18%	-
5	Forfeiture of Deposits	18%	-
6	Guest House Charges (Below Rs 1000)	No Tax	-
7	Interest on Revenue Charges	18%	-
8	Lease Rent	18%	-
9	Misc. Rent	18%	-
10	Non Agricultural Assessment Charges	18%	-
11	Penal Interest on Service charges (w.e.f 01/07/2017)	18%	-
12	Penalties from Contractor	18%	-
13	Private use of vehicles	18%	-
14	Registration Fees	18%	-
15	Rent of Building	18%	-
16	Rent of Godown	18%	-
17	Road Cutting Charges	18%	-
18	Sale of Tender forms	18%	-
19	Scrutiny Fees	18%	-
20	Service Charges	18%	-

21	Staff Recruitment Fees	18%	-
22	Sub-Letting Fees	18%	-
23	Transfer Fees	18%	-
24	Application fee	18%	-
25	Tender fee	18%	-
26	Fire Services	18%	-
27	Late Cons Fees	18%	-
28	Late Plan Fees	18%	-
29	Amalgamation fee	18%	-
30	Lay out plan fee	18%	-
31	Connection charges	18%	-
32	Party Statement fee	18%	-
33	Application fee - Plinth check	18%	-
34	Application fee - Building Completion	18%	-
35	Road Cutting charges for water supply	18%	-
36	Disconnection charges	18%	-
37	Reconnection charges	18%	-
38	ROU Charges	18%	-
39	FSI Violation	18%	-
40	Fines from contractors and others	18%	-
41	Hire charges - tools and plants	18%	-
42	Plan Approval Fee	18%	-
43	Add Trans fee Ind Plot	18%	-
44	Add LR Ind Plot	18%	-
45	Add SC Ind Plot	18%	-
46	Application fees Ind Plot	18%	-
47	Collateral Charges Ind Plot	18%	-
48	Development charges Plot	18%	-
49	Frontage charges Ind Plot	Exempted	As per opinion of "L& S"
50	Interest on Rev charges Ind Plot	18%	-
51	Interest on revenue charges waived by GBIFR	NA	-
52	Interest-Development-Charges-Ind-Plot	NA	-
53	Legal Charges - Ind Plot	18%	-
54	Legal Rent - Ind Plot	18%	-
55	Legal Fee - Ind - Plot	18%	-
56	NAA Ind Plot	18%	-
57	N U Penalty Ind Plot	18%	-
58	Plan Approval Fee - Ind Plot	18%	-
59	Rent of Building - Ind Plot	18%	-
60	ROU Charges - Ind Plot	18%	-

61	Service charges - Ind Plot	18%	-
62	Sub division charges- Ind	18%	-
63	Transfer fee - Exit Policy	18%	-
64	Transfer fee - Ind Plot	18%	-
65	Interest Godowns/Shops, etc.	No Tax	-
66	Interest Housing Quartes	No Tax	Capital nature - on installment
67	Interest on CETP Vapi	No Tax	Not taxable if advance in nature
68	Interest on deposits with other companies	No Tax	-
69	Interest on fixed deposits	No Tax	-
70	Interest on H.B.A.	No Tax	-
71	Interest on I.C.D. with G.I.I.C Ltd.	No Tax	-
72	Interest on I.C.D. with G.S.F.S. Ltd.	No Tax	-
73	Interest on I.C.D. with G.S.F.S. Ltd. - A/C - ESCROW	No Tax	-
74	Interest on I.C.D. with G.S.F.S. Ltd. - All	No Tax	-
75	Interest on I.C.D. with G.S.F.S. Ltd. - Aside	No Tax	-
76	Interest on I.C.D. with G.S.F.S. Ltd. - C.I.P.	No Tax	-
77	Interest on I.C.D. with G.S.F.S. Ltd. - C.I.P. (TRIBAL)	No Tax	-
78	Interest on I.C.D. with G.S.F.S. Ltd. - Conve. & Exi. Center	No Tax	-
79	Interest on I.C.D. with G.S.F.S. Ltd. - Dholera Sir	No Tax	-
80	Interest on I.C.D. with G.S.F.S. Ltd. - GGDC	No Tax	-
81	Interest on I.C.D. with G.S.F.S. Ltd. - Logistic Park	No Tax	-
82	Interest on I.C.D. with G.S.F.S. Ltd. - Micro & Small Ind.	No Tax	-
83	Interest on Investments	No Tax	-
84	Interest on L.D.S. with G.S.F.S. Ltd.	No Tax	-
85	Interest on L.D.S. with G.S.F.S. Ltd. - GGDC	No Tax	-
86	Interest on Loan to Assosiations & N.A.O.	No Tax	-
87	Interest Plot	No Tax	-
88	Interest Shed	No Tax	-
89	Rent of Housing Quarters	No Tax	-
90	Rent of Housing Quarters (HO)	No Tax	-
91	Withdrawal of Concession	No Tax	Not taxable if part of plot capital receipt
92	Dividend A/c	No Tax	security - interest nature income
93	Interest on Vehicle Advance	No Tax	Not taxable if advance in nature
94	Interest on Computer Advance	No Tax	Not taxable if advance in nature

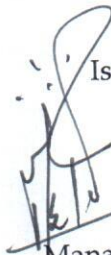
95	Interest on FAN	No Tax	Not taxable if advance in nature
96	Deposit-Ind-Plot	No Tax	Not taxable if deposit in nature
97	Deposit-Restoreback-Cases	No Tax	Not taxable if deposit in nature
98	Down Payment Ind Plot	No Tax	Not taxable if receipt of Lease Premium
99	Instalment Ind. Plot	No Tax	Not taxable if receipt of Lease Premium
100	Int. on balance Capital Ind. Plot	No Tax	Not taxable if receipt of Lease Premium
101	Interest-Ind-Plot	No Tax	Not taxable if receipt of Lease Premium
102	LRC-Balance Capital-Ind Plot	No Tax	Not taxable if related to lease premium
103	LRC-Int. on Balance Capital	No Tax	Not taxable if related to lease premium
104	Penal Int. on balance capital	No Tax	-
105	Penal Interest - Ind Plot	No Tax	-
106	Interest Sundries	No Tax	Not taxable if advance in nature
107	Water Charges	"NIL" Rate	As per opinion of "L& S"

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

Sd/-
Vice Chairman & Managing Director
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. All Notified Area Officers
7. Circular File

Issued

Manager (Est.)