From

Tax Practitioners Association of Ratnagiri District

B-5, Surabhi Aptt, S V Road,

Marutimandir, Ratnagiri 415612

Date – 06th May 2019

To,

**The Hon’ble Joint Commissioner**

State GST,

GST Bhavan, Kolhapur.

Sub :- **Require Clarification in respect of filling of Form IV by Builders and Developers.**

Respected Madam,

The Government has issued Notification No.03/2019-Central Tax (Rate) on Dt.29th March 2019 and introduced new scheme of taxation under GST Act for Builders and Developers. This new scheme is compulsory for new projects commenced on or after 01.04.2019. In case of on-going projects as on 01.04.2019, the Builder / Developer has option to opt for earlier provisions of tax i.e. utilization of ITC. If Builder / Developer intends to continue under old method of taxation, he has to submit declaration in Form Annexure IV on or before 10th May 2019. If the Builder / Developer does not submit such declaration, he is deemed to have opted for the new scheme.

In respect of the above provisions we require clarification in respect of two following points –

* How to file the application i.e. Online or offline?
* If offline then where to file the declaration?

We expect prompt response from your end as the due date is so closed and the issue is very critical.

Thanking You

Yours faithfully

For Tax Practitioners Association of Ratnagiri District

Adv Abhijit Berde CA Mandar Gadgil

Representation Committee Head President