

M/s. Shivam Developers

Authority for Advance Ruling — Gujarat

GUJ/GAAR/R/2022/49, dated 30/12/2022

Q Questions Before the Authority

- Whether item no. (i), (ia) & (ib) of Point no. (ii)(a) Of the notification no. 03/2019-Central Tax Rate dated 29/03/2019 is applicable project wise or apartment wise?
- With respect of our case, can the promoter apply separate GST rates in respect of construction of affordable residential apartments & non-affordable residential apartments in the same project (RREP)?

F Facts

The applicant is a partnership firm engaged in a real estate project named 'Shivvay Landmark' consisting of shops, duplexes, and flats. The applicant sought a ruling on whether they could apply different GST rates for affordable residential apartments, non-affordable residential apartments, and commercial shops within the same project. They contended that the tax rates should be applied based on the nature of each individual unit.

H Ruling

Applicability of GST rates project-wise or apartment-wise	Not maintainable	Insufficient documentation provided
Application of separate GST rates in the same project	Not maintainable	Insufficient documentation provided

The Authority for Advance Ruling held that the application is **not maintainable**. They concluded that the applicant failed to provide sufficient documentation to substantiate their claims regarding carpet area and the gross amount charged for the units. Consequently, the authority declined to pronounce a ruling on the merits of the questions.

R Reasoning

The authority observed that the applicant did not submit sale deeds or legal documents to establish the exact carpet area and the gross amount charged for the units. They noted that the definition of 'affordable residential apartment' and the eligibility for specific tax rates under Notification No. 11/2017-CT (Rate) as amended by Notification No. 3/2019-CT (Rate) require strict adherence to conditions, including the gross amount threshold. Because the applicant was silent on several mandatory conditions and failed to provide supporting evidence, the authority determined that the application was based on assumptions rather than proven facts.

P Provisions Relied On

Section 97(2) of the CGST Act, 2017

Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017

Notification No. 3/2019-Central Tax (Rate) dated 29-03-2019

Real Estate (Regulation and Development) Act, 2016

! For the Practitioner

This ruling serves as a **procedural warning** for practitioners that the AAR will not entertain applications lacking comprehensive supporting documentation. It does not provide a substantive answer on the taxability of mixed-use projects. Applicants must ensure all factual claims regarding carpet area and gross consideration are fully documented before filing.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> [gujarat aar order no.49-2022 shivam developers.pdf](#)

Prepared 20-10-2026.

About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

Pune (HQ)

RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Delhi

3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

Mumbai

104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Gurugram

Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram...

Talk to us: **+91 94594 56700** | sales@patronaccounting.com | patronaccounting.com