M/s. Vijaykumar Siyamani Tiwari

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 46/2025-26/B- 154 Mumbai, dt. 28.09.2026 Dated **28.09.2026**

Q Questions Before the Authority

- Whether the area provided by the Developer to the Applicant by virtue of redevelopment process is amenable to GST payment?

F Facts

The applicant's society underwent redevelopment, and the applicant was allotted a new flat of 659.1 sq ft RERA carpet area. The developer's demand letter dated 12 January 2025 sought GST on 209.6 sq ft of that area, amounting to Rs. 4,72,483. The applicant contends that the area is his entitlement under the Development Agreement and the Permanent Alternate Accommodation Agreement, not additional area supplied by the developer.

H Ruling

The Authority held that the application is **not maintainable** under Section 97(2) of the CGST and MGST Acts and rejected it under Section 98(2). The question concerns the developer's transaction and the validity of GST charged by the developer, not any supply made or proposed by the applicant. The order does not express any view on whether the redevelopment area is taxable.

R Reasoning

The Authority reviewed the clauses of Section 97(2) and held that none covers the question raised. It read clause (e), liability to pay tax, as referring to the applicant's own liability in respect of his own supplies, and the applicant is not a supplier of the redevelopment service. The dispute was treated as contractual, concerning the incidence and recovery of tax between the developer and the applicant. The Authority also held that it cannot decide whether another taxable person has rightly charged tax, and that deciding place of supply indirectly is equally beyond its scope.

P Provisions Relied On

- Section 97 of the CGST Act, 2017 and the MGST Act, 2017 (application for advance ruling)
- Section 97(2)(a) to (g) of the CGST Act, 2017 (questions on which advance ruling may be sought), with particular reliance on…
- Section 98(2) of the CGST Act, 2017 and the MGST Act, 2017 (rejection as not maintainable)
- Chapter XVII of the CGST Act, 2017 (referred to as the source of the Authority's jurisdiction)

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

! For the Practitioner

This order is useful for redevelopment members who want an advance ruling on whether a developer may charge GST on re-allotted area, because it signals that the Authority will not entertain such questions where the applicant is not the supplier. It does not decide whether GST applies to redevelopment area, and it does not indicate which forum a member should use to challenge a developer's demand. Practitioners should look to the contractual and other remedies the member may have, and should frame any future application around the applicant's own supply or liability.

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 -> 4-vijayakumar_siyamani_tiwari_rejection_order.pdf

Prepared 20-11-2026.

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