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Shri Sanjay Kumar (I.A.S.)
Additional Chief Secretary
Housing Department
Government of Maharashtra
Mantralaya, Mumbai



February 7, 2018

Sub: Proper guidelines for all Affordable Housing benefits under PMAY, offered by both Central & State

Respected Sir,

At the very outset, CREDAI-MCHI welcomes the recommendations made by the GST Council in its meeting dated 18th January, 2018 to offer GST at an effective rate of 8% from earlier 12% to houses constructed and purchased under Credit linked subsidy scheme (CLSS) for the economically weaker section, lower and mid income group. CLSS scheme covers beneficiaries of up to an Annual income of Rs. 18 lacs PA. This decision will give a boost to providing affordable housing to people of India under Housing for all and Prime Minister Awas Yojna (PMAY) and other such programs. The recommendations include Credit Linked Subsidy together with GST benefit will fulfil the dreams of large section of population which aspire to own a home and will give a boost to the housing sector undertaking such affordable housing projects.

Vide Notification No. 1/2018-Central Tax (Rate) dated 25thJanuary, 2018, Ministry of Finance, Govt. of India, has extended the above benefit to the following categories of development:

- I. A civil structure or any other original works pertaining to the "In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);'
- II. A civil structure or any other original works pertaining to the "Economically Weaker Section (EWS) houses" constructed under the Affordable Housing in partnership by State or Union territory or local authority or urban development authority under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);
- III. A civil structure or any other original works pertaining to the "houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle Income Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2)" under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);"
- IV. Low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March,2017;"

While CREDAI-MCHI would like to express its gratitude to GST council and Authorities for their continued engagement with us to address industry issues and considering our suggestions, it is <u>our humble request to declare</u>:



Maker Bhavan II, 4th Floor, 18, V. Thackersey Marg, New Marine Lines, Mumbai - 400 020. Tel.: 4212 1421, Fax: 4212 1411 / 407 • Email: secretariat@mchi.net • Website: www.mchi.net



- A. Slum rehabilitation, providing houses for Economic Weaker Section (EWS), rehabilitation / occupants of old buildings and urban renewal schemes being implemented by Government of Maharashtra through private participation or implemented through developers, to be included in Housing for All (Urban) Mission / Pradhan Mantri Awas Yojana (Urban).
 - I. Slum Rehabilitation Scheme, wherein eligible slum dwellers are provided free houses and land is used as the resource;
 - II. Tenant / Occupant of Old Buildings, wherein eligible tenant / occupant is provided free houses and land is used as the resource;
 - III. Urban Renewal Scheme, wherein 'I' & 'II' as above, in combination is provided besides, creating, revamping and renewing the entire infrastructure of the affected area.
- B. We also request to declare Rental Housing Scheme being implemented by MMRDA for creating rental housing stock in partnership with private developers being developed on private land as covered under:

"A civil structure or any other original works pertaining to the "Economically Weaker Section (EWS) houses" constructed under the Affordable Housing in partnership by State or Union territory or local authority or urban development authority under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban)".

C. We also request that in all of the above aforesaid schemes to declare services provided for construction of housing free of cost to be exempt from GST.

We are confident that with proper guidelines in place, many home buyers, both current & prospective shall stand to gain from this great government initiative and through their positive word-of-mouth, many more prospective home buyers shall come forward and help fulfil the overall government objective of Homes for All by 2022.

We look forward to your immediate action.

Yours faithfully, For CREDAI-MCHI

Mayur Shah

Domnic Romell President Hon. Secretary

S. S. Hussain, I.A.S. (Retd.) Chief Executive Officer

CQ to:

Shri Ramchandra Dhanawade

Dy. Secretary, Housing Department Government of Maharashtra Mantralaya, Mumbai

