BEFORE THE

MAHARASHTRA REAL ESTATE REGULATORY AUTHORITY

MUMBAI

COMPLAINT NO: CC00600000044374

Vishal B Upasham

Complainant

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Versus

Westin Developers Pvt Ltd MahaRERA Regn. No. P51900005835

Respondent

Corum: Shri. Gautam Chatterjee, Chairperson, MahaRERA

Complainant was himself present. Respondent was represented by Mr. Ramakant Mishra, Adv.

Order

June 13, 2018

- 1. The Complainant has entered into a registered agreement for sale (*hereinafter referred to as the said agreement*) on August 24, 2017 to purchase an apartment bearing No. B 1602, in the Respondent's project 'Ratnadeep' situated at Chembur, Mumbai Suburban, pursuant to which the date of possession mentioned in the said agreement is on or before 30th June, 2019. The Complainant alleged that at the time of booking the Respondent made a false promise of availing maximum benefit of GST, since at that time the construction work of the project was almost 80% completed. He further alleged that even though he has paid substantial consideration amount for the said apartment, the Respondent has failed to provide the input tax credit under the GST mechanism, till date. Therefore, he prayed that the Respondent be directed to waive off the GST raised on the entire consideration amount.
- The advocate for the Respondent stated that GST is applicable only on the remaining balance consideration amount to be paid by the Complainant, and stated that the GST input tax credit will be passed on to the Complainant.

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- 3. In view of the above facts, the Respondent shall, therefore, handover the possession of the said apartment, with Occupancy Certificate, to the Complainant in accordance with the terms and conditions of the said agreement. The applicable GST is to be paid by the Complainant only on the remaining balance consideration amount. Further, the Respondent shall pass on the available GST input tax credit, if any, to the Complainant.
- 4. Consequently, the matter is hereby disposed of.

(Gautam Chatterjee) Chairperson, MahaRERA