

Office of the
Commissioner of State Tax.
Maharashtra State, 8th Floor,
GST Bhavan, Mazgaon, Mumbai-
400 010.

TRADE CIRCULAR

No. JC (HQ)-1/GST/2019/STR-3/ADM-8 dated 15th May 2019.

Trade Circular No. 21 T of 2019.

To,

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**Subject : Extension of due date for submission of Form for
One time option to pay tax in respect of ongoing
projects from 10th May 2019 to 20th May 2019.**

Ref. (1) Notification No. 03/2019 STR dated 30th March
2019.

(2) Trade Circular No. 19T of 2019 dated the 8th May
2019.

(3) Notification No. 10/2019 STR dated 10th May 2019

Sir/Gentlemen/Madam,

1. You are aware that vide Trade Circular cited at Ref. (2) above the Trade and Associations were informed to submit the option form in Annexure-IV for one time option to pay tax on construction of apartments in a project by the promoter at the rate as specified for item (ie) or (if), against the serial No. 3 in the Table in the Notification No. 11/2017 STR dated the 29th June 2017. This option Form in Annexure-IV was required to be submitted on or before the 10th May 2019.
2. However, vide Notification No. 10/2019 STR dated the 10th May 2019 the said due date for submission of option form in Annexure-IV for one time option to pay tax on construction of apartments in a project by the promoter at the rate as specified for item (ie) or (if) as covered under Notification 11/2017 STR dated the 29th June 2017 is extended to the **20th May 2019**. In view of this, all the stake holders are requested to take note of the said extension and submit the one time option in Form-Annexure-IV to the concerned

Jurisdictional Joint Commissioner of State Tax, on or before the 20th May 2019.

3. Difficulties, if any, in implementation of the above instructions may be brought to the notice of the Commissioner State Tax at an early date.

Yours faithfully,



(RAJIV JALOTA)
Commissioner of State Tax,
(GST) Maharashtra State, Mumbai.

No. JC (HQ)-1/GST/2019/STR-3/ADM-8 dated 15th May 2019.

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(Shriram H. Umale)

Joint Commissioner of State Tax
(GST), (HQ)-1, Maharashtra State.

Copy forwarded to the Joint Commissioner of Sales Tax (Mahavikas) with a request to upload this Trade Circular on the Departments Web-site.

Copy submitted with compliments to,-

- (a) The Deputy Secretary, Finance Department, Mantralaya, Mumbai-21 for information.
- (b) Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.