



केन्द्रीय सरकारी कर्मचारी कल्याण आवास संगठन
**Central Government Employees
Welfare Housing Organisation**
(Ministry of Housing & Urban Poverty Alleviation, Govt. of India)

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No. F-126

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To all the beneficiaries

Subject: Service Tax on Instalments

Sir/Madam,

Consequent upon the amendment made by Finance Act, 2010 any construction of residential complex will be subject to service tax if such complex is intended for sale, wholly or partly, before, during or after construction and where any sum is received from or on behalf of the prospective buyer by the builder before the grant of the 'completion certificate'

2. The effective rate of service tax shall be 2.575% of the instalment amount. The above amendment has become effective from 01.07.2010. Accordingly Service tax shall be payable on all the instalments received on or after 01.07.2010.
3. The said Service Tax will be deposited by the organization as and when becomes due. However, the same shall be recovered from the beneficiaries in the 6th & final Instalment.

Yours faithfully,

(R C Agarwal)
Dy Director (Finance)
for Chief Executive Officer