**Annexure IV**

**FORM**

(Form for exercising one time option to pay tax on construction of apartments in a project by the promoters at the rate as specified for item (ie) or (if), against serial number 3 in the Table provided in the Central Tax (Rate) Notification No-3 dated 29th Mar 2019, as the case may be, by the 10th of May, 2019)

Reference No. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date \_\_\_\_\_\_\_\_\_\_\_\_

To

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(To be addressed to the jurisdictional Commissioner)

1. GSTIN:
2. RERA registration Number of the Project:
3. Name of the project, if any:
4. The location details of the project, with clear demarcation of land dedicated for the project along with its boundaries including the longitude and latitude of the end points of the project:
5. The number, type and the carpet area of apartments for booking or sale in the project:
6. Date of receipt of commencement certificate:

**Declaration**

1. I hereby exercise the option to pay tax on construction of apartments in the above mentioned project as under :

|  |  |  |
| --- | --- | --- |
| I shall pay tax on construction of the apartments:  (put tick mark in appropriate box) | At the rate as specified for item (ie) or (if), against serial number 3 in the Table provided in the Central Tax (Rate) Notification No-3 dated 29th Mar 2019 | At the rate as specified for item (i) or (ia) or (ib) or (ic) or (id), against serial number 3 in the Table provided in the Central Tax (Rate) Notification No-3 dated 29th Mar 2019 |
|  |  |

1. I understand that this is a onetime option, which once exercised, shall not be allowed to be changed.
2. I also understand that invoices for supply of the service can be issued during the period from 1st April 2019 to 10th May 2019 before exercising the option, but such invoices shall be in accordance with the option being exercised herein.

Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Designation \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Place \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_