

O/o The Commissioner, Weaker Sections Housing Programme (WSHP)
H.NO. 3-6-184, Urdu Gally, Himayatnagar, Hyderabad-500029.
www.2bhk.telangana.gov.in

Circular No. 7706/2BHK-Gen/2014

Dt: 06.01.2017

Sub.:- WSHP – 2 BHK Housing – Guidelines on service tax exemption – Reg.

- Ref.:-** 1. T/o Lr. No. 7706/2BHK-Gen/2014, dt: 23.06.2016 along with the copy of Govt. Lr. No. 1208/RH&C-A1/201-1, dt. 22.6.2016 of the Prl. Secretary to Govt., Housing Dept.
2. **Notification No. 25/2012-Service Tax**, New Delhi, the 20th June, 2012 of Govt of India, Ministry of Finance (Department of Revenue)

1. Vide the reference 1st cited above, guidelines were communicated regarding layout/type design, specifications, provisions and calling of tenders for effective implementation of 2BHK Housing programme.
2. It is informed that the Government of India vide the reference 2nd cited above, have exempted the following Taxable Service Leviable thereon under Section 66B of Finance Act, 1994 (32 of 1994):

At para at 13(b),

"Services provided by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation or alternation of a civil structure or any other original works

pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana;”

At 14(c)

“On Low Cost Houses up to a carpet area of 60 Sqm per house in a Housing project approved by competent authority empowered under the scheme of Affordable Housing in partnership framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India”.

In view of the above, the Service Tax is exempted on the Housing Projects of 2BHK and Jnnurm/RAY.

Sd/-06.01.2017
COMMISSIONER, WSHP

To
All the District Collectors in the State.
Copy to the Special Chief Secretary to Govt, Housing Department for information.
Copy to stock file.

//Attested//



Executive Engineer