



GST REFRESHER COURSE FOR REAL ESTATE & CONSTRUCTION SECTOR



(Virtual for 7 Days on Zoom Platform)

Organized By: ICAI PIMPRI CHINCHWAD BRANCH (WIRC)

Jointly with NAREDCO, BAI, CREDAI Pune Metro & BDA

Date 2nd May, 25 To 9th May, 25 5:30 PM-7:00 PM, Zoom Link- will be share after registration

Fees For All 7 Days Session (Only for CA Members) Rs.500+18%

For Online Payment Link - <https://tinyurl.com/3vb67bh4>

For Queries 9503111836 or mail us at pimpri.chinchwad@icai.org

NO CPE Hrs.

PROGRAMME SCHEDULE

| DAY & DATE | TOPICS | SPEAKERS/SPECIAL GUEST/CO SPEAKER |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Friday, 2.5.2025 | Joint Development Agreement (JDA) – Builder & Landowners Key Topics: 1. Taxation & Precautions in JDA for Builders and Landowner 2. GST on the transfer of land for development under JDA 3. Place of Supply and Valuation in JDA transactions 4. Time of Supply and ITC implications for builders and landowners 5. Precautions to be taken to avoid tax disputes and challenges | CA Naresh Sheth |
| Saturday 3.5.2025 | Joint Development Agreement (JDA) – Land Redevelopment of Society Key Topics: 1. Taxation of Land Redevelopment Projects (Society-based redevelopment/Builder Based) 2. GST implications on the developer's share and landowner's share 3. Compliance requirements and precautions during redevelopment projects 4. Specific exemptions or rebates available for society redevelopment projects | CA Nilesh Mahajan |
| Monday, 5.5.2025 | Works Contracts (Composite Contracts) Key Topics: 1. Understanding GST on Works Contracts in Real Estate 2. Treatment of composite contracts under GST (Goods + Services) 3. Taxation of construction services under works contracts 4. Place of Supply (PoS) 5. Valuation, and Time of Supply (ToS) in works contracts 6. Handling ITC claims and RCM in composite contracts | CA. Purvil Shah |

| Day & Date | Topics | Speakers/Special Guest/Co Speaker |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Tuesday, 6.5.2025 | GST on Transfer of Development Rights (TDR) Key Topics: 1. Taxation of TDR under GST 2. Applicability of GST on land and development rights transfer 3. Place of Supply (PoS) for TDR transactions 4. Valuation and Time of Supply (ToS) for TDR 5. Reverse Charge Mechanism (RCM) in TDR transactions | CA Yogesh Ingale |
| Wednesday, 7.5.2025 | Taxation in the Hands of Landowners Key Topics: 1. GST implications for landowners in construction projects and joint development agreements 2. Landowners' role in GST and tax obligations in JDA 3. How to handle land transfer and development rights under GST 4. GST on land transactions, including exemptions and precautions for landowners 5. Input Tax Credit (ITC) claims in landowner's hands | CA Nishant Mundada |
| Thursday, 8.5.2025 | Taxation of Government Works Contracts (Including Infrastructure Projects & Royalty Payments) Key Topics: 1. GST on Government Works Contracts in infrastructure projects 2. Taxation of royalty payments made to government entities 3. Place of Supply (PoS) and Valuation for government contracts and royalty 4. Reverse Charge Mechanism (RCM) in government contracts 5. Input Tax Credit (ITC) and Time of Supply (ToS) for government work contracts and royalty payments | CA Vaishali Kharde |
| Friday, 9.5.2025 | Taxation in the Hands of Developers Key Topics: 1. Overview of GST taxation for real estate developers 2. How GST affects the developer's margin on under-construction projects 3. GST on sale of under-construction property 4. Place of Supply, Valuation, and Time of Supply considerations for developers 5. Reverse Charge Mechanism (RCM) for developers | CA Ravi Kumar Somani |

Managing Committee of ICAI Pimpri Chinchwad Branch (WIRC)

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