

**REAL ESTATE REGULATORY AUTHORITY (RERA), BIHAR**  
**Before the Single Bench of Mr. Naveen Verma, Chairman**

**Case Nos. RERA/CC/1097/2021**

**Anurag Singh** **...Complainant**  
**Vs.**  
**M/s Raunak Village Pvt. Ltd.** **...Respondent**

**Project: - Raunak Village**

**ORDER**

**13-09-2022**      The matter was last heard on 22.08.2022.

The Authority recalls that a detailed interim order was passed on 19-05-2022. It notes that the complainant has not filed his response/ rejoinder on the reply filed by the respondent.

The Authority had also made a reference to the GST authorities seeking clarification on the rate of applicable GST and to whom GST to be paid.

Perused the record.

The Authority notes that a reply has been sent by GST authorities wherein they have enclosed FAQs.

The Authority takes note that the both the parties failed to appear before it despite several notices having been issued to them.

The Authority observes that a copy of FAQs sent by the GST authorities may be annexed with the order. It appears that the complainant, like any other landowner in a development agreement with a promoter, is responsible for making payment of GST to the

promoter on a reverse charge mechanism. The respondent may issue demand letter to the complainant regarding the GST payable by the landowner.

The Authority further observes that in the event of dispute on the rate of interest of GST applicable, the complainant would have to raise this with the GST authorities and the matter would be settled by the appropriate forum.

The Authority directs the respondent to handover the share of the landowner allottee excluding one flat as per the development agreement dated 17-10-2015. The remaining flat would be handed over to the landowner allottee after the issue regarding GST is settled.

The complainant is at liberty to press his claim for compensation before the Adjudicating Officer.

With these observations and directions, the matter is disposed of.

**Sd/-**  
**Naveen Verma**  
**(Chairman)**