

- (ii) व्याख्या में, खण्ड (ज) के पश्चात्, निम्नलिखित खण्ड रखे जाएंगे, अर्थात्:—
- “(झ) “अपार्टमेंट” शब्द का वही अर्थ होगा जो इसे भू-सम्पदा (विनियमन और विकास) अधिनियम, 2016 (2016 का केन्द्रीय अधिनियम 16) की धारा 2 के खण्ड (ड़) में दिया गया है;
- (ज) “प्रोत्साहक” शब्द का वही अर्थ होगा जो इसे लिए भू-सम्पदा (विनियमन और विकास) अधिनियम, 2016 (2016 का केन्द्रीय अधिनियम 16) की धारा 2 के खण्ड (यट) में दिया गया है;
- (ट) “परियोजना” शब्द का वही अर्थ होगा जो इसे भू-सम्पदा प्ररियोजना या आवासीय भू-सम्पदा परियोजना में दिया गया है;
- (ठ) “भू-सम्पदा परियोजना” शब्द का वही अर्थ होगा जो इसे भू-सम्पदा (विनियमन और विकास) अधिनियम, 2016 (2016 का केन्द्रीय अधिनियम 16) की धारा 2 के खण्ड (यढ) में दिया गया है;
- (ड) “आवासीय भू-सम्पदा परियोजना” शब्द का अर्थ है, भू-सम्पदा परियोजना जिस में किसी वाणिज्यिक अपार्टमेंट्स का कारपेट क्षेत्र उस भू-सम्पदा परियोजना के सभी अपार्टमेंट्स के कुल कारपेट क्षेत्र के 15% से अधिक न हो;
- (ढ) “फ्लोर स्पेस इन्डेक्स” शब्द का वही अर्थ होगा जो भू-खण्ड, जिस पर भवन का निर्माण किया गया है, के आधार हेतु भवन का कूल फर्श क्षेत्र (सकल फर्श क्षेत्र) का अनुपात है।”।
2. यह अधिसूचना प्रथम अप्रैल, 2019 से लागू होगी ।

संजीव कौशल,
अपर मुख्य सचिव, हरियाणा सरकार,
आबकारी तथा कराधान विभाग।

HARYANA GOVERNMENT
EXCISE AND TAXATION DEPARTMENT

Notification

The 31st March, 2019

No. 47/GST-2.— In exercise of the powers conferred by sub-section (3) of section 9 of the Haryana Goods and Services Tax Act, 2017 (19 of 2017), the Governor of Haryana, on the recommendations of the Council, hereby makes the following amendments in the Haryana Government, Excise and Taxation Department, Notification No. 48/ST-2, dated the 30th June, 2017, namely:-

Amendment

In the Haryana Government, Excise and Taxation Department, notification No. 48/ST-2, dated the 30th June, 2017, -

- (i) in the Table, under column (1), (2), (3) and (4) after serial number 5A and entries thereagainst, the following serial number and entries thereagainst shall be inserted, namely: -

(1)	(2)	(3)	(4)
“5B	Services supplied by any person by way of transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction of a project by a promoter.	Any person	Promoter;
5C	Long term lease of land (30 years or more) by any person against consideration in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name) and/or periodic rent for construction of a project by a promoter.	Any person	Promoter”;

- (ii) in the Explanation, after clause (h), the following clauses shall be added, namely: -
- “(i) The term “apartment” shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2016).
 - (j) the term “promoter” shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2016).
 - (k) the term “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);
 - (l) “the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2016).
 - (m) The term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent of the total carpet area of all the apartments in the REP.
 - (n) “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.”.
2. This notification shall come into force with effect from the 1st day of April, 2019.

SANJEEV KAUSHAL,
Additional Chief Secretary to Government Haryana,
Excise and Taxation Department.