



GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK

No. 4/2018-State Tax (Rate)

Date: 25<sup>th</sup> January, 2018

NOTIFICATION

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby notifies the following classes of registered persons, namely :-

- (a) registered persons who supply development rights to a developer, builder, construction company or any other registered person against consideration, wholly or partly, in the form of construction service of complex, building or civil structure; and
- (b) registered persons who supply construction service of complex, building or civil structure to supplier of development rights against consideration, wholly or partly, in the form of transfer of development rights,

as the registered persons in whose case the liability to pay state tax on supply of the said services, on the consideration received in the form of construction service referred to in clause (a) above and in the form of development rights referred to in clause (b) above, shall arise at the time when the said developer, builder, construction company or any other registered person, as the case may be, transfers possession or the right in the constructed complex, building or civil structure, to the person supplying the development rights by entering into a conveyance deed or similar instrument (for example allotment letter).

Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
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