GST on Property: Flats, Plots and Construction Explained

Ask what is being supplied and when the money is paid before asking the GST rate.

Property / unit: _____ Visit / review date: _____

Classify the purchase first

[ ]	**Construction** - Check residential category and conditions.	Evidence / next step: _____
[ ]	**Completed building** - Check completion/occupation and payment timing.	Evidence / next step: _____
[ ]	**Land sale** - Distinguish the land from separate services.	Evidence / next step: _____
[ ]	**Your own construction** - Review the works contract and invoice.	Evidence / next step: _____

Illustrative GST arithmetic

[ ]	**At 5%** - Illustrative GST = Rs 2.50 lakh.	Evidence / next step: _____
[ ]	**At 1%** - Illustrative GST = Rs 50,000.	Evidence / next step: _____
[ ]	**Category first** - The buyer cannot choose a rate.	Evidence / next step: _____
[ ]	**Total budget** - Add other applicable charges separately.	Evidence / next step: _____

Before paying a tax demand

[ ]	**Supplier** - Correct contracted name and GST details.	Evidence / next step: _____
[ ]	**Description** - Correct property and supply.	Evidence / next step: _____
[ ]	**Calculation** - Taxable value, rate and tax amounts.	Evidence / next step: _____
[ ]	**Reconciliation** - Match invoice, receipt and buyer ledger.	Evidence / next step: _____

Open questions / professional follow-up: _____

Read with the full Domico guide. This worksheet records checks; it is not a title, safety, loan or tax clearance. Verify applicable requirements for the exact property and transaction.