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GOVERNMENT OF INDIA
FINANCE (TAX) DEPARTMENT

No. F.12(146)FD/Tax/06

Jaipur, dated 31-10-2008

Commissioner,
Commercial Taxes Department,
Rajasthan, Jaipur.

2229.
Dy. Secy
- 3 NOV 2008

Sub.: Regarding exemption from tax on works contract relating to residential flats and commercial complexes.
Ref.:- Your letter No. F.16(458)Tax/VAT/CCT/2008-174 dated 09-09-2008.

Sir,

With reference to your above referred letter regarding above cited subject I am directed to inform that in case owner of the land and developer of the property on such land is same, then WCT is not leviable.

1602/RS/ces
4/11/08

Yours faithfully,

377
6/11/08

SA रोशना झा
W
Accr (Tn)
4/11/08

(Aditya Pareek)
Dy. Secretary, Finance (Tax)

318
6/11/08