

# UPDATES OF 33RD GST COUNCIL

## MEETING HELD ON 20.02.2019

### **1. Extension of Due Date for filling GSTR-3B for January 2019**

For all states except Jammu & Kashmir -22nd February 2019

For Jammu and Kashmir - 28th Feb 2019

### **2. Recommendation of GST rate**

On under-construction properties-5% GST from 12% GST

On affordable housing category-3% or lower rate of GST from 8% GST

*However, in both cases, input tax credit (ITC) cannot be claimed.*

On Lottery-18% to 28% GST

The decision on real estate is still pending and the meeting has been adjourned and will be held in Delhi on 24th February.