

Circular No. 150/06/2021-GST

Dated – 17th June, 2021

Clarification regarding applicability of GST on the activity of construction of road where considerations are received in deferred payment (annuity)

Analysis of circular related to GST on annuities paid for construction of road

It is to be stated that the above circular is issued on account of certain representations for a clarification regarding applicability of GST on the activity of construction of road where considerations are received in deferred payment (annuity) and the said issue has been examined by the GST Council in its 43rd meeting held on 28th May, 2021

For more details, please follow: https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_Refund_150.pdf