

## Clarifications under GST

**Clarification on applicability of GST on under-construction property**  
Govt. has issued a clarification on applicability of GST on Under-Construction and Ready-To-Move-In property. The sale of ready-to-move-in or completed property does not attract GST. But GST is payable only on under construction property.

**“Synthetic Web Equipments’ classifiable as ‘Other made up articles’ if exclusively meant for use by defence forces**

*[Vinod Lath vs Commissioner of Central Excise, Thane-I-[2017] 88 taxmann.com 122 (Mumbai- CESTAT)*

The assessee supplied synthetic web equipments to defence and para-military forces. It contended that these goods were classified as ‘Other made up articles’ under Tariff Heading No. 6307 90 90 because such goods were exclusively meant for use by defence & para-military forces and were not sold in the market.

The department held that such goods were classifiable under Tariff Heading No. 4202 19 90. The assessee filed an appeal in the Tribunal.

The Tribunal held that there was no dispute on the goods in question that such goods were used by military and paramilitary personnel. Therefore, the goods of the assessee would fall under Tariff Heading No. 6307 90 90 as ‘Other made up articles’.