

Update Category	No GST payable on residential dwelling rented to a registered person
Update Source	Notification issued by CBIC on 30th December 2022
Release No.	TM/GST/181 dated 5th January 2023

Subject – No GST payable on residential dwelling rented to a registered person in its personal capacity as recommended by the GST Council in its 48th Meeting.

Notification No 15/2022-Central Tax (Rate) dated 30th December 2022

Background –The GST Council in their n 48th Meeting, made the recommended that no GST is payable where the residential dwelling is rented to a registered person if it is rented it in his/her personal capacity for use as his/her own residence and on his own account and not on account of his business.

The above-mentioned recommendation has been notified vide following notification:

Notification:

The CBIC vide **Notification No. 15/2022-Central Tax (Rate), dated December 30, 2022** has issued amendments in **Notification No. 12/2017-Central Tax (Rate), dated June 28, 2017** (“the Services Exemption Notification”) in order to align with recommendations of the 48th GST Council Meeting held on December 17, 2022, **w.e.f. January 01, 2023**, in a following manner:

Sl.No	Heading	Description of Service	Explanation vide Notf No 15/2022 – Central tax (Rate)
12	9963 or 9972	Services by way of renting of residential dwelling for use as residence except where the residential dwelling is rented to a registered person.	Services by way of renting of residential dwelling for use as residence except where the residential dwelling is rented to a registered person. Explanation. – For the purpose of exemption under this entry , this entry shall cover services by way of renting of residential dwelling to a registered person where, – (i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and (ii) such renting is on his own account and not that of the proprietorship concern

A similar notification has been passed under the Integrated Goods and Services Tax Act, 2017 (“the IGST Act”) and the Union Territory Goods and Services Tax Act, 2017 (“the UTGST Act”) :

You may access the notification by clicking on below links:

CGST Notification link : <https://taxinformation.cbic.gov.in/view-pdf/1009595/ENG/Notifications>

IGST Notification Link: <https://taxinformation.cbic.gov.in/view-pdf/1009599/ENG/Notifications>

UTGST Notification Link: <https://taxinformation.cbic.gov.in/view-pdf/1009603/ENG/Notifications>

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