

## ANNEXURE-II

### Name of the Project : KOTA (All figures are in Rs.Crore)

1	Total Cost of Project	77.47
2 (a)	Contractual payment where GST is payable	40.09
(b)	Work done upto 31-03-2019	12.89
(c)	Balance Construction Cost	<b>27.20</b>
3 (a)	Funds received / accrued from allottees upto 31-03-2019	16.76
(b)	Balance funds to be received/accrued {1 – 3(a)}	60.71

### UNDER NEW GST SCHEME

4 (i)	Balance construction cost	27.20
(ii)	GST on Balance construction cost @ 18% (ITC not allowable)	<b>4.90</b>
(iii)	Balance construction cost + GST { 4 (i) + 4 (ii) }	32.10
5	Balance Fund + GST on Balance construction cost {3(b)+ 4(ii)}	65.61
6	GST receivable from allottees @ 1%/5% of 5 above.* (Based on affordable and other classification)	3.07
7	Unutilized ITC of the Project to be lapsed	1.23
8	<b>Net Left over Project cost (Excluding Land + Overheads). { 4 (iii) + 6 + 7 }</b>	<b>36.40</b>

### UNDER OLD GST SCHEME

9	Balance construction cost	27.20
10	GST on Balance construction cost @ 18% { 4(i) }	<b>4.90</b>
11	Unutilized ITC of the Project	1.23
12	Total ITC of the project { 10 + 11 }	6.13
13	GST receivable from allottees @ 12% of 3(b)	7.29
14	Net GST liability is higher of 12 and 13 above	7.29
15	<b>Net Left Over Project Cost (Excluding Land &amp; Overheads) ( 9 + 14)</b>	<b>34.49</b>
16	<b>NET SAVING BY ADOPTING OLD GST SCHEME ( 8 – 15 )</b>	<b>1.91</b>

\* GST on affordable i.e., Type-II – 1% and others – 5 %