



Southern Builder



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ON HIS ELEVATION AS CHAIRMAN OF L&T**



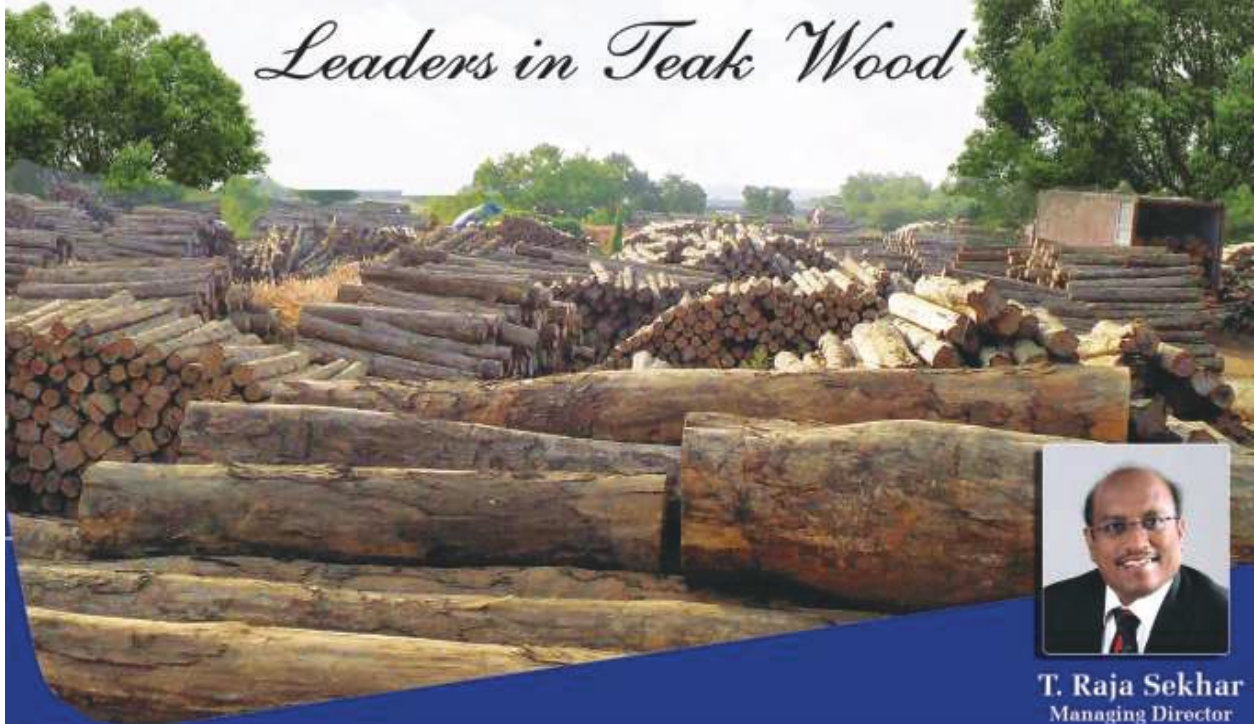


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Builder



ஒரு ஊரில் மக்கள் மத்தியில் புத்தர் பேசத் தொடங்கினார். ஒரு குரல் அவர் பேசுவதை இடைமறித்தது. தொடர்ந்து புத்தரை நோக்கி புத்தரே நாங்கள் உங்களைப் போன்ற எத்தனையோ ஞானிகளைச் சந்தித்தும், அவர்களது பிரசங்கங்களை கேட்டும் விட்டோம். ஆனால் எங்களுக்கு எவ்வித நன்மையும் ஏற்படவில்லை. எங்களுக்கு மட்டுமல்ல இவ்வுலகில் உள்ள அனைவருக்குமே ஏதாவது ஒரு பிரச்சனை இருந்து கொண்டேதான் இருக்கிறது. அதனால் எல்லோருடைய சிக்கலும் தீரும்படியாக அனைத்து மனிதர்களுடைய வாழ்விலும் பிரகாசம் தெரியும்படி மந்திரங்களைச் சொல்லித் தாருங்கள். தேவையற்ற பிரசங்கம் வேண்டாம். நாங்கள் மனப்பாடம் செய்து எல்லோரும் சொல்லத்தக்க அளவில் சிறியதாக இருக்க வேண்டும். நாங்கள் அனைவரும் ஏற்றுக் கொள்ளும்படியான மந்திரத்தைச் சொல்லுங்கள் உங்களை குருவாக ஏற்றுக் கொள்கிறோம். என்றது அக்குரல்.

மவுனமாக சிரித்த புத்தர் “இதுவும் கடந்து போகும்” என்று அழுத்தம் திருத்தமாகச் சொன்னார். அந்த கணமே அக்கூட்டம் ஆடாமல் அசையாமல் அப்படியே அமர்ந்தது. புத்தரின் மந்திரத்தை மனசுக்குள் அசைபோட்டது.

நன்றாகப் படித்திருந்தும் பணம் சம்பாதிக்க முடியாமல் தாழ்வு மனப்பான்மையால் உழன்று கொண்டிருந்த இளைஞனுக்கு தன்னம்பிக்கையைத் தந்தது. “இதுவும் கடந்து போகும்” என்ற வார்த்தை என்னுடைய நிலை கண்டிப்பாக மாறிவிடும் என்ற நம்பிக்கை வந்தவிட்டது. இம் மந்திரத்தைத் தினந்தோறும் உச்சரித்து இன்னமும் எனக்கு வேண்டிய பலம் பெற்றுக் கொள்வேன்” என்று உரக்க கூறிச் சென்றனர்.

இம்மந்திரத்தால் என்னுடைய நீண்ட கால நோய் கண்டிப்பாகத் தீர்ந்துவிடும். இனிமேலும் எனக்கு இந்நிலை தொடராது. இது மிகவும் நல்ல மந்திரம் என்று கூறிச் சொன்னான் நீண்ட நாட்களாக நோய்வாய்ப்பட்டிருந்தவன்.

இந்தப்பணம் தொடர்ந்து என்னுடன் இருக்காது என்பதைப் புத்தர் எனக்கு இம்மந்திரத்தின் மூலம் புரிய வைத்துவிட்டார். இனி இந்தப் பணத்தை என்ன செய்ய வேண்டும் என்பதை அறிந்து கொண்டேன்” என்று கூறிச் சென்றான் பணக்காரனாக இருந்தவன்.

அழகான பெண்? என்னுடைய அழகு எப்போதும் என்னுடன் வராது என்பதை இம்மந்திரம் எனக்குப் புரிய வைத்துவிட்டது என்று கிளம்பினாள்.

தோல்வியை தழுவுமபோது “இதுவும் கடந்து போகும்” என்பதை நினைவில் கொள்ளுங்கள் சோர்ந்துவிட மாட்டீர்கள்.

நல்ல மனிதர்களும், நண்பர்களும் உங்கள் வாழ்வில் வரும்போது “இதுவும் கடந்து போகும்” என்பதை நினைவில் கொள்ளுங்கள். அவர்கள் இருக்கும்போது அவர்களை கவுரவிப்பீர்கள். அவர்கள் விலகும்போது பாதிப்படைய மாட்டீர்கள்.

எத்தனையோ மனிதர்களை மாற்றிய இந்த உன்னத சொல் உங்கள் வாழ்விலும் இனி ஒளி ஏற்றும். இதுவும் கடந்து போகும் என்பதை உறுதியுடன் நம்புங்கள். கண்டிப்பாக மாறிவிடும். தோல்வியை சந்திப்பவர்கள். நோயில் இருப்பவர்கள், சிக்கலில் மாட்டியவர்கள் திசை தெரியாமல் இருப்பவர்கள் அனைவரும் தினமும் இதை மனதில் சொல்லிக்கொண்டே இருங்கள்.

இடும்பைக்கு இடும்பை படுப்பர் இடும்பைக்கு
இடும்பை படாஅ தவர்

- திருக்குறள்

அன்புடன் ,

மு. மோகன்

மய்யத் தலைவர் மடல்



அனைவருக்கும் வணக்கம்

நமது கட்டுமானத் துறைக்கு முக்கிய மூலப் பொருளான மணல் விலை கட்டுக்கு அடங்காமல் தாறுமாறான ஏற்றத்துடன் ஒரு கன அடி விலை ரூ.150/- யைத் தொட்டுவிட்டது. ஆனால் அரசாங்கமோ மவுனம் சாதித்துக் கொண்டு நிலைமை சீர் செய்யப்பட்டு விட்டது என்றும் மணல் தட்டுப்பாடு இல்லாமல் கிடைக்கிறது என்றும் கூறிக்கொண்டு மணலுக்கு மாற்றாக M-Sand (செயற்கை தயாரிப்பு மணல்) பயன்படுத்த வேண்டும் என்று அறிவிப்பு வெளியிட்டு இரண்டுமே கிடைப்பது குதிரைக்கொம்பு என்ற நிலைக்கு அரசாங்கம் கொண்டு சென்று விட்டது. இதனால் நம்முடைய கட்டுநர் சமுதாயமே முழுவதுமாக நிலை குலைந்து 50 லட்சத்திற்கும் மேற்பட்ட தொழிலாளர்கள் வேலை இழந்து அவதிப்படும் நிலைக்கு தள்ளப்பட்டுள்ளார்கள்.

அகில இந்திய கட்டுநர் சங்க தென்னக மய்ய நிர்வாகிகளும், மூத்த தலைவர்களான திரு. R. இராதாகிரட்டினன் மற்றும் திரு. MU. மோகன் அவர்களின் மேலான ஆலோசனையின்படியும் வழிகாட்டுதல்படியும் அவர்களின் தலைமையில் முதல்வரையும், அதிகாரிகளையும் சந்தித்தும் தொடர்ச்சியாக பத்திரிக்கையாளர் சந்திப்புகள் நடத்தியும் எந்தவித பலனும் ஏற்படாத நிலையில் நமது சங்கம் CREDAI உள்ளிட்ட நமது கட்டுநர் சமுதாயத்துடன் தொடர்புடைய 25 சங்கங்களை உள்ளடக்கி ஆலோசனைக் கூட்டங்களை நடத்தி வரும் 06.07.2017 அன்று அரசின் மெத்தனப் போக்கை கண்டித்து தமிழ்நாடு முழுவதும் ஒரு நாள் அடையாள வேலை நிறுத்தத்துடன் கூடிய உண்ணா விரதப் போராட்டம் நடத்துவது என்று முடிவு செய்யப்பட்டுள்ளது.

கடந்த 09.06.2017 அன்று GST பற்றிய கருத்தரங்கம் நமது மய்யத்தால் ஏற்பாடு செய்யப்பட்டு அக்கருத்தரங்கில் அனுபவம் வாய்ந்த ஆடிட்டர்களை வைத்து மிகச் சிறந்த முறையில் 250க்கும் மேற்பட்டோர் கலந்து கொள்ள காலை முதல் மாலை வரை நடைபெற்றது.

நம்முடைய நிரந்தர உறுப்பினரும் L&T நிறுவனத்தின் கட்டுமான தலைவராகவும் இருந்த திரு. S.N. சுப்பிரமணியன் அவர்கள் அந் நிறுவனத்தின் தலைமை நிர்வாகியாக 01.07.2017 முதல் பொறுப்பேற்க உள்ள நிலையில் அவரை வாழ்த்தும் விதமாக நமது சங்க நிர்வாகிகள் மற்றும் மூத்த தலைவர்களுடன் 28.06.2017 அன்று காலை சென்று அவரை நேரில் சந்தித்து வாழ்த்துக்கள் தெரிவித்தது பெருமைப்படத்தக்கது.

என்றும் அன்புடன்

K. வெங்கடேசன்.



Prof.A.R.Santhakumar

CONSTRUCTION ERRORS AND REMEDY

In concrete construction, very often errors are committed by men-on-the-job, not fully understanding the consequences of the errors. Errors by oversight, through defective work and materials and lack of proper quality control are briefly discussed. Their influence on the capacity of the structure and its safety and durability are elaborated. Finally a Table showing a checklist to be satisfied before commencing concreting work is given.

Aggregates

No checks are made on the dirt and silt contents in the aggregates. Very often stored coarse aggregates allow silt to filter to the bottom, and the bottom layer of aggregate is used in concrete assuming it to be of the same quality as that of the top layer. Concrete mix is designed considering the fineness and size of sand. However, very little of sieving to check the size is done at site to maintain the uniformity of the sand size. Moisture content in sand is also not measured. Therefore, batch to batch the water cement ratio varies; because of the varying moisture content in sand, though constant quantity of water is added in the mixer for every batch. Bulking of sand due to moisture in it is often ignored or wrongly assessed leading to poor quality of concrete.

Water Cement Ratio

Although water cement ratio is considered and generally understood as the most critical element for the strength and durability of concrete, scant attention is paid to maintain a predetermined water cement ratio on the production line. The mixture operator, the loader

and mason who poke and trowel the concrete, add water at free will to maintain an easy effort to finish.

Mixer Type and Mixing Time

Batch mixers have been rated as 5.5/3.5(100)T, 10/7(200)T, or 14/10(280)NT. The first figure indicates the capacity of the drum in cubic feet of dry unmixed materials, and the second indicates the amount of mixed concrete obtainable from each batch. The values given in brackets give the capacity in liters.

It may be generally understood that a mixing time of 60 to 90 seconds in the drum is adequate for mixing concrete. However, it is not fully understood that this mixing time depends on the type of mixer and the position of axis of mixer. Pan mixers take only 30 second, whereas, the inclined axis mixers (Tilting drum) may need as much as 90 to 120 seconds.

It is also to be understood that the sequence of loading of constituent materials into the mixer has also significant bearing on the quality of concrete.

The right sequence will be to load part of mixing water into the drum in the first instance, to charge the loader(skip) the coarse aggregate, sand, cement and the rest of the aggregate (if any) in that order. In emptying into the drum the materials will follow in the reverse order. The coarse aggregate falling in the last will help to push any cement or sand that may be adhering to the mouth of the skip. A change in sequence of loading is a uniform error that is committed at all sites of construction under the mistaken belief that what gets out of the mixer “looks good” and, therefore, concrete is good.

Once the concrete is mixed, complete contents of the drum should be emptied and nothing should be left behind. Discharging should be in one go. Partial discharging will encourage segregation.

Placing by Mortar Pans

One can see series of mortar pans being dumped on the reinforcement to get easy discharge of the concrete. This results in dispersed depositing of coarse aggregates and mortar remaining in isolated locations. The mortar pan is to be faced inwards from the shutter and slowly discharged to get an even distribution of the concrete matrix.

Form Work

Maintaining lines and levels for concrete form work is as essential as the mould for a metal casting. Neglect on this aspect is often on the presumption that a subsequent plaster layer can cover up all defects. It is not uncommon to see lines and levels, including plumb lines, being off by more than 2 to 3 cm. Joints of form work are seldom packed effectively. The psychological work of sealing the joints through coir ropes, mud, etc., will only last till the first pouring of water is done to wet the form surface. Therefore, when real compaction is done all the cement slurry escapes through these loosely packed joints. Coating of the form work with suitable form release agents is essential. Heights of column and wall to be concreted in one lift are often points of dispute at site. While old specifications restrict the height to around 1 meter, new practices tend to allow this height to be around 1.8 meter. However, dropping of concrete from the top of the form work for heights more than 1m can lead to segregation. Hydrostatic pressure of vibrated concrete also demands heavy ties at bottom of the pour. This has often resulted in gaping holes in forms during construction. If greater heights are to be concreted in one go, use of a chute or pumped delivery to the bottom of the form work will become necessary. For the same reason, concrete should only be done in layers to ensure proper vibrations.

Vibration

One assumes that if there is a vibrating machine available at site, all compaction problems can be solved. Spacing of needle points far apart does not ensure compaction. The size of the aggregate and congestion of reinforcement will decide the capacity of the vibrator, to effect compaction. For fear of disturbing flimsy form work scant vibrations are sometimes done. Some supervisors and builders believe that slab concrete is not to be vibrated. This is incorrect. Over vibration and quick withdrawal of needle vibrators are yet another set of errors committed at site. Such operations end up in pockets of mortar or mere cavity. Improper compaction around the bars can leave cavities on the under side of these bars preventing proper bond between concrete and steel. The displacement of steel from its designed position through indiscrete walking of labor force, stamping, and placing of heavy loads during concreting can seriously alter the resisting moment capacity of a given concrete

section. Thus steel at the top of a cantilever often end up by being at the bottom by the time concreting is completed making the whole design a mockery!

Checklist for Compliance before Commencing Concreting

1.	Final levels and lines of centering are checked	Yes/No
2.	Reinforcement and centering got approved by Engineer-in-charge	Yes/No
3.	Cover blocks for reinforcement provided	Yes/No
4.	Necessary tightening of supports and bracing completed	Yes/No
5.	Required quantity of cement, metal and sand (approved quality) for the day's work brought to site	Yes/No
6.	If construction joint is planned necessary stop board prepared and brought to site	Yes/No
7.	Concrete mixer and vibrator with operators and mechanic available	Yes/No
8.	Necessary wooden benches for walking over slab reinforcement available	Yes/No
9.	Water cement ratio fixed and measuring can for water available	Yes/No
10.	Supervisor designated at mixer point with sufficient briefing to ensure production of quality concrete	Yes/No
11.	Cube moulds for making test cubes and slump cone kept ready	Yes/No
12.	Bulking test is conducted and the percentage of bulking decided for sand	Yes/No
13.	All inserts to be embedded in concrete are checked and placed in position including electrical conduits	Yes/No
14.	Arrangements for curing made?	Yes/No





Mr. S.D. Kannan
Chairman- Taxation Committee

TAX CORNER

The tweets received by ask GST_GoI handle were scrutinized and developed into a short FAQ of 100 tweets.

S. No.	Questions / Tweets Received	Replies
Registration		
1.	Does aggregate turnover include value of inward supplies received on which RCM is payable?	Refer Section 2(6) of CGST Act. Aggregate turnover does not include value of inward supplies on which tax is payable on reverse charge basis.
2.	What if the dealer migrated with wrong PAN as the status of firm was changed from proprietorship to partnership?	New registration would be required as partnership firm would have new PAN.
3.	A taxable person's business is in many states. All supplies are below 10 Lakhs. He makes an Inter State supply from one state. Is he liable for registration?	He is liable to register if the aggregate turnover (all India) is more than 20 lacs or if he is engaged in inter-State supplies.
4.	Can we use provisional GSTIN or do we get new GSTIN? Can we start using provisional GSTIN till new one is issued?	Provisional GSTIN (PID) should be converted into final GSTIN within 90 days. Yes, provisional GSTIN can be used till final GSTIN is issued. PID & final GSTIN would be same.
5.	Whether trader of country liquor is required to migrate to GST from VAT as liquor is out of GST law?	If the person is involved in 100% supply of goods which are not liable for GST, then no registration is required.
6.	Not liable to tax as mentioned u/s 23 of CGST means nil rated supply or abated value of supply?	Not liable to tax means supplies which is not leviable to tax under the CGST/SGST/IGST Act. Please refer to definition under Section 2(78) of the CGST Act.
7.	Whether civil contractor doing projects in various states requires separate registration for all states or a single registration at state of head office will suffice?	A supplier of service will have to register at the location from where he is supplying services.

8.	Whether aggregate turnover includes turnover of supplies on which tax is payable by the recipient under reverse charge?	Outward supplies on which tax is paid on reverse charge basis by the recipient will be included in the aggregate turnover of the supplier.
9.	If there are two SEZ units within same state, whether two registrations are required to be obtained?	SEZs under same PAN in a state require one registration. Please see proviso to rule 8(1) of CGST Rules.
10.	Is an advocate providing interstate supply chargeable under Reverse Charge liable for registration?	Exemption from registration has been provided to such suppliers who are making only those supplies on which recipient is liable to discharge GST under RCM.
11.	When is registration in other state required? Will giving service from Nasik to other state require registration in other state?	If services are being provided from Nasik then registration is required to be taken only in Maharashtra and IGST to be paid on inter-state supplies.
12.	I have migrated under GST but want to register as ISD. Whether I can apply now & what is the procedure?	A separate & new registration is required for ISD. New registrations are being opened from 0800 hrs. on 25.06.2017.
13.	I have enrolled in GST but I forgot to enter SAC codes. What should I do? The status is migrated.	The same can be filled while filing FORM REG-26 for converting provisional ID to final registration.
14.	I have ST number on individual name and have migrated to GST. I wish to transfer this on my proprietorship firm.	This conversion may be done while filling FORM REG-26 for converting provisional ID to final registration.
15.	Please tell if rental income up to 20 lacs attracts GST or attracts any other charge?	GST is leviable only if aggregate turnover is more than 20 lacs. (Rs. 10 lacs in 11 special category States). For computing aggregate supplies turnover of all supplies made by you would be added.
16.	If someone trades only 0% GST items (grains, pulses) then is it necessary to register for GST, if the turnover exceeds ₹20 lacs?	A person dealing with 100% exempted supply is not liable to register irrespective of turnover.
17.	Is it correct that person dealing exclusively in NIL rated or exempt goods/ services liable to register if turnover > 20/10 Lakh?	There is no liability of registration if the person is dealing with 100% exempt supplies.
18.	If I register voluntarily though turnover is less than 20 Lakhs, am I required to pay tax from 1st supply I make post registration?	Yes, you would be treated as a normal taxable person.

19.	Whether a separate GSTIN would be allotted to a registered person for deducting TDS (he has PAN and TAN as well)?	Separate registration as tax deductor is required.
20.	Is separate registration required for trading and manufacturing by same entity in one state?	There will be only one registration per State for all activities.
21.	I am registered in TN and getting the service from unregistered dealer of AP, should I take registration in AP to discharge GST under RCM?	Any person who makes make inter-state taxable supply is required to take registration. Therefore in this case AP dealer shall take registration and pay tax.
22.	Is there any concept of area based exemption under GST?	There will be no area based exemptions in GST.
23.	If a company in Maharashtra holds only one event in Delhi, will they have to register in Delhi? Will paying IGST from Maharashtra suffice?	Only if you provide any supply from Delhi you need to take registration in Delhi. Else, registration at Mumbai is sufficient (and pay IGST on supplies made from Mumbai to Delhi)
24.	How long can I wait to register in GST ?	An unregistered person has 30 days to complete its registration formalities from its date of liability to obtain registration.
25.	What If I am not liable to register under GST but I was registered under Service tax ?	You can apply for cancellation of Provisional ID on or before 31st July 2017.
26.	When turnover of agents will be added to that of the principal for registration?	No.
27.	If I am not an existing taxpayer and wish to newly register under GST, when can I do so?	You would be able to apply for new registration at the GST Portal gst.gov.in from 0800 hrs. on 25th June 2017
Refund		
28.	I have a pending export refund in Service Tax. What will happen?	Refunds under earlier laws will be given under the respective laws only.
29.	As an exporter, how do I ensure that my working capital is not blocked as refunds?	Appropriate provisions have been made in the law by providing for grant of 90% refund on provisional basis within 7 days from filing of registration.
Cess		
30.	What will be the impact of GST on coal? Will the clean energy Cess on coal go or will it stay?	Clean Environmental Cess on coal will be replaced by GST Compensation Cess.

Composition Scheme		
31.	Suppose I am in composition scheme in GST. If I purchase goods from unregistered person, then GST will be paid to Government by me or not?	Yes, you will be liable to pay tax on reverse charge basis for supplies from unregistered person.
Customs		
32.	What duties will be levied on import of goods?	Customs duty and cess as applicable + IGST+ GST compensation cess. IGST and GST compensation cess shall be paid after adding all customs duty and customs cess to the value of imports.
Exports		
33.	Present Procedures have Service Tax on Nepal, But no Goods Tax on Nepal. But, With GST, what tax will apply?	The export procedure for Nepal would be same as that to other Countries.
34.	Are there exemptions for SEZ? How will a SEZ transaction happen in GST regime?	Supplies to SEZs are zero-rated supplies as defined in Section 16 of IGST Act.
35.	How would the sale and purchase of goods to and from SEZ will be treated? Will it be export / input?	Supply to SEZs is zero rated supplies and supplies by SEZs are treated as imports.
36.	Please clarify status of international export freight under GST as the same was exempt under POPS rules. It is zero rated in most countries.	POS for transport of goods determinable in terms of sec 12(8) or sect 13(8) of IGST Act, 2017, depending upon location of service provider/service receiver. Exports are treated as zero rated supplies.
37.	When goods are being imported from SEZ who will pay IGST?	Such supply is treated as import and present procedure of payment of duty continues with the variation that IGST is levied in place of CVD.
38.	Who will pay IGST when goods are procured from SEZ? Today importer is paying both BCD and CVD.	Such supply is treated as import and present procedure of payment continues with the variation that IGST is levied in place of CVD.
Input Tax Credit		
39.	Is SGST of Rajasthan charged by supplier on purchase from Rajasthan can be utilize for payment of SGST in Madhya Pradesh?	SGST of one State cannot be utilized for discharging of output tax liability of another State.
40.	How one can use SGST credit for the payment of IGST on another state?	SGST Credit can be used for payment of IGST liability under the same GSTIN only.
41.	Can one State CGST be used to pay another state CGST?	The CGST and SGST Credit for a State can be utilized for payment of their respective CGST/SGST liabilities within that State for the same GSTIN only.

42.	In case of service supplied, should the credit be given to the state where it is billed or the state it is rendered?	Tax will be collected in the State from which the supply is made. The supplier will collect IGST and the recipient will take IGST credit.
43.	Company is engaged in manufacturing of cement & power. Which rule to be referred for reversal of credit related to power business?	Detailed rules for reversal of ITC when the supplier is providing exempted and non-exempted supplies have been provided in ITC Rules.
44.	How will the credit / debit note from unregistered supplier be reported to GSTN and ITC claimed in the same?	Like invoice, credit/debit notes on behalf of unregistered person will be given by registered person only. Further, GSTR2 provides for reporting of same by the recipient.
Invoice		
45.	A shop sells taxable & exempt products to the same person (B2C), is it required to issue tax invoice and bill of supply separately?	In such a case the person can issue one tax invoice for the taxable invoice and also declare exempted supply in the same invoice.
46.	Do registered dealers have to record Aadhaar/PAN while selling goods to unregistered dealers?	There is no requirement to take Aadhaar / PAN details of the customer under the GST Act.
47.	All expenses like freight / transport / packing which are charged in Sales Invoice are taxable in GST? How to charge in bill?	All expenses will have to be included in the value and invoice needs to be issued accordingly. Please refer to Section 15 of CGST Act and Invoice Rules.
48.	Can we move construction material to builders on delivery challan and issue tax invoice post completion of activity?	If the goods are meant to be supplied in the course of construction an invoice is necessary. If the goods are tools which are to be used for construction then delivery challan should be issued.
49.	How to treat following transaction in GST (i) Delivered supply shortages in Transit. (ii) Customer gets less quantity and pays less.	The supplier may issue credit note to the customers and adjust his liability.
50.	Should we issue Self Invoice for GST liability discharge on RCM or GST can be discharge through expenses booking voucher?	For RCM liabilities tax invoice has to be issued on self.
Returns		
51.	What would be done on tax paid on advance receipt if advance has to be refunded in any circumstance	Advance refunded can be adjusted in return.

52.	Do registered dealers have to upload sale details of unregistered dealers also in GST?	Generally not. But required in case of inter-State supplies having invoice value of more than Rs 2.50 Lakhs.
53.	How to incorporate two supplies in return for Pharma with same HSN code of four digits but having different tax rates?	Returns provide for furnishing rate wise details.
Supply		
54.	Should we discharge GST liability for all reverse charge having small amounts of Transaction or any amount limit is there?	It has been decided that Rs. 5000/- per day exemption will be given in respect of supplies received from unregistered person. For supplies above this amount, a monthly consolidated bill can be raised.
55.	What is treatment of promotional item given free to end consumers by FMCG companies?	Tax will be charged only on the total consideration charged for such supply.
56.	How to comply with 9(4) of CGST Act if POS is in another State of the unregistered supplier	Any person making inter-state supply has to compulsorily obtain registration and therefore in such cases, section 9(4) will not come into play.
57.	Under supply from unregistered dealer the purchaser have to pay GST on RCM basis.so whether stipend paid to intern will also come under RCM?	Stipend paid to interns will be employer-employee transactions. Hence, not liable for GST.
58.	Salary by partnership firm to Partners as per Income Tax Act liable to GST?	Salary will not be liable for GST.
59.	Sec 9(4) of CGST Act 2017. Do I need to pay under RCM if I purchase stationary worth Rs.100 from an unregistered stationery shop?	It has been decided that Rs. 5000/- per day exemption will be given in respect of supplies received from unregistered person.
60.	What is the treatment of promotional item given free to end consumers by FMCG companies? If taxable, whether ITC is allowed?	Tax is payable on consideration received for the supply.
61.	Whether GST will be leviable in case of returnable packing material like drums supplied with finished goods?	GST will be levied on the value charged for the supply only.
62.	How will disposal of scrap be treated in GST?	If the disposal is in the course or furtherance of business purposes, it will be considered as a supply.
63.	I am from MP and providing service to a customer in Maharashtra. I outsource the work to a service provider in Maharashtra, what tax i need to charge?	Generally these will be two supplies where the supplier from MP will charge IGST from the recipient in Maharashtra. Whereas, the service provider in Maharashtra will charge IGST from the recipient in MP.

64.	If address of buyer is Punjab and place of supply is same state of supplier (Rajasthan), then IGST will apply or CGST/SGST?	If the place of supply and the location of the supplier are in the same State then it will be intra-State supply and CGST / SGST will be applicable.
65.	Why is bifurcation of cash deposit as CGST-SGST-IGST required? Is cash held against a GSTIN, to be adjusted via return u/s 39	Three levies are under three different statutes and are required to be separately accounted for.
66.	What is the difference in between 'Nil rated', 'taxable at 0%' and exempted goods and services? Especially in relation with ITC	Exempt supply includes Nil rated (taxable at 0%) and non-Taxable supplies and no ITC is available for such supplies.
67.	Will professional tax will be abolished in Maharashtra after introducing of GST?	Professional tax is not a tax on supply of goods or services but on being in a profession. Professional tax not subsumed in GST.
68.	Employer provides bus service, meal coupon, telephone at residence, gives vehicle for official and personal use, uniform and shoes, any GST?	Where the value of such supplies is in the nature of gifts, no GST will apply till value of such gifts exceeds Rs. 50000/- in a financial year.
69.	The definition of composite supply and the description of same under Section 8 differ. Please explain consequences.	Section 2(30) defines what will be considered as a composite supply. Whereas, Section 8 provides that in case of a composite supply, the treatment for tax rate etc. will be that of principal supply.
70.	Whether slump sale will attract GST. If yes then under which Section?	It will have the same treatment as normal supply.
71.	Salary by Partnership firm to Partners as per Income Tax Act liable to GST? Partners are not employees of the firm.	Salary will not be leviable of GST.
Transition		
72.	How do I avail transition credit ?	Transition credit can be availed by filing the respective forms under Transition rules upto 30.09.2017.
73.	Please provide the clarity on area based exemption 50/2003 in UK & HP.	Area based exemptions will not be continued under GST. It will be operated through the route of reimbursement as prescribed.
74.	We manufactured excisable goods. But unit availed the exception benefits 50/2003. What about my dealers stock?	The dealer will get deemed credit @ 40% / 60% of the CGST paid on supply of such goods in GST. If the goods are branded and greater than Rs. 25,000, full credit using CTD can be availed.

75.	A trader buys from manufacturer not registered in excise as his turnover is below 1.5cr. Then in such case can trader take ITC on stock up to 40%?	Yes deemed credit will be available subject to satisfaction of other conditions as prescribed.
76.	I am a trader. I have excise paid purchase invoice. Whether I can claim credit of full excise duty on closing stock of 1st July 2017	Full transition credit of such duty will be available on stock in hand in respect of which you have duty paying excise document subject to conditions under Section 140(3) of the CGST Act.
77.	If a trader purchases directly from manufacturer & has documents showing excise, will he get full excise credit or 40% of CGST?	Full transition credit of such duty will be available on stock in hand in respect of which you have duty paying excise document subject to conditions under Section 140(3) of the CGST Act.
78.	If a fsd purchases directly from manufacturer and has value cum excise duty and excise duty is not separately shown will he get full credit?	Full transition credit of such duty will be available on stock in hand in respect of which you have duty paying excise document subject to conditions under Section 140(3) of the CGST Act.
79.	Is the full excise credit also available to traders who purchases directly from manufacturers and excise is separately shown in invoice?	Full transition credit of such duty will be available on stock in hand in respect of which you have duty paying excise document subject to conditions under Section 140(3) of the CGST Act.
80.	In June 17 Vat return no amount carried forward & held stock of Rs. 50 lakhs. Then can we take credit of that stock or not?	The supplier would be eligible to carry forward the closing balance of ITC from VAT return for June 17.
81.	What will be the impact of closing stock which has been already paid vat on 1st July?	The supplier would be eligible to carry forward ITC on such stock from VAT return for June 17.
82.	If in Vat return refund claimed in June 17 & no balance credit in GST. Then what's the position of submission of Form C	Refund claimed under existing law will be handled as per the provisions of the existing law. Form C to be submitted in terms of provision of Rule 1(1) of Transition Rules.
83.	Some service was provided on 28.06.2017 but Invoice will be raised on 05.07.2017. Whether we have to charge Service Tax or GST?	If Point of Tax arises after appointed date, then GST will be chargeable on such supply.
84.	Would we be eligible for credit on Capital Goods in transit and received post GST?	No provision for such credit is there in GST law.
85.	What about VAT balance pending on transition date?	Balance VAT credit in the return will be transferred to new provisional ID as SGST Credit.

86.	What about deemed export against Form H?	Form H will not be there in GST.
87.	Who will bear tax difference on closing stocks as on 30th June 2017? Whether the manufacturer/dealer or government?	Closing ITC in VAT return will be allowed to be carry forward in GST.
88.	How will we get input credit on stock in hand for spare parts billed from other state, excise, CST and entry tax paid?	For all inputs with duty paying documents available respective CGST / SGST credit will be available. But credit of CST will not be available.
89.	A trader buys from manufacturer not registered in excise as his turnover is below 1.5 crore. then in such case can traders take ITC on stock up to 40%	Deemed Credit will be available on stock in hand provided the conditions of section 140(3) read with Rule 1(4) of Transition Rules are satisfied.
90.	Whether we will be eligible for credit of duty paid on Capital Goods in transit and received post GST?	No such provision in GST.
91.	Can ITC of Swach Bharat Cess or Krishi Kalyan Cess be carried forward under GST?	No
92.	Will Clean Energy CESS on imported Coal @ Rs. 400 PMT continue to be applicable in GST?	No. Clean Energy Cess is being repealed. Coal, however, will be subject to compensation cess @ Rs 400/- per tonne.
93.	Whether closing balance of edu cess and secondary higher education cess prior to 1st Mar 2015 can be carried forward in GST?	No it will not be carried forward in GST as it is not covered by definition of "eligible duties and taxes" under Section 140 of the CGST Act.
94.	Can u clarify for 40 benefit on closing stock does 1 year limit apply or not ?	Deemed credit will be available for all stock procured within a 1 year period.
95.	Till what time is transition credit available? Where do I need to declare my input stock?	The window to declare transition credit forms is three months from the appointed day. Please refer to transition rules for more details.
UTGST		
96.	Will there be GST in A&N Islands as previously there was no VAT	Yes. For supplies within A&N, CGST plus UTGST would be leviable.
Others		
97.	Whether IGST would be levied twice on high seas sales? First on high seas sales and second on custom clearance. IGST paid on 1 available as ITC?	IGST shall be levied only once on imports.
98.	Will Krishi Mandi Fee (imposed in U.P.) be waived off in GST?	GST does not concern such fee so GST does not affect it.
99.	Is E-Way Bill applicable from 1st July 2017	The present system for E-way Bill in States to continue, till the E-Way Bill procedures are finalized.
100.	Is there a sunset clause for Anti-Profitteering law?	Yes, the sunset clause for Anti-profitteering Authority is of two years.

It should be noted that the tweets received or the replies quoted are only for educational and guidance purposes and do not hold any legal validity.

Workshop on GST

On behalf of Southern Centre, BAI, a one day *workshop* on Goods & Services Tax [GST] from 10.00 a.m. to 5.00 p.m. was organised today to enlighten the nuances of GST among our members at HOTEL SAVERA, Mylapore, Chennai-8. Mr. K. Venkatesan, Chairman welcomed the gathering. Mr. S.D.Kannan, Chairman, Taxation Committee has given a speech about taxation and introduced the faculties to the gathering and informed the meeting that four sessions will be held; each two in the FN & AN, which may last for an hour duration, followed by a Question & Answer session. Mr. R. Radhakrishnan, All India Past President and Mr. G. Vedanand, State Chairman have addressed the gathering.

Mr. CA Gopal Krishna Raju who has handled the 1st session on the following subject –

“GST-Way Forward; 3 Phase Preparedness for GST Pre-Transition, Transition; Post-Transition] Payment of Tax; Returns; Accounts & Records; Tax Invoice and Credit & Debit Notes; Job Work; Works contract; E-Way Bill etc.” through a power-point presentation”

The second session was handled by Mr. CA S. Sathyanarayanan on the following subject

“Input Tax Credit; E-Commerce, Registration, Transitional Provisions & Refund, etc. through a power-point presentation”

The third & final session was handled by Mr. CA Sumit Kedia on following the subject

“Supply, times of Supply; Place of Supply and Valuation; Composition levy; Zero rated supply, etc. through a power-point presentation”

Finally the Question & Answer session was held and a large gathering of over 250 members from all over Tamil Nadu who have actively participated in the workshop raised various queries in general and with particular reference to their companies for which all the three faculties have patiently answered and clarified the doubts of members who were seen to be thoroughly satisfied and in fact expressed their sincere thanks to the faculties and BAI-SC for arranging such a wonderful workshop, which was not only useful to them but also immensely beneficial in many ways.

Mr. S. Ramaprabhu, Hon. Secretary proposed vote of thanks and appreciated the spontaneous response of the members who were present in large numbers and for making the GST workshop a grand success.



09.06.2017 அன்று தென்னக மய்யம் சார்பாக நடைபெற்ற GST பற்றிய கலந்தாய்வுக்கூட்டம் ஓட்டல் சவேராவில் நடைபெற்றது.



CA A. கோபாலக்கிருஷ்ண ராஜூ அவர்களை மய்யத்தலைவர் திரு. K.வெங்கடேசன் அவர்கள் மலர் கொத்து அளித்து வரவேற்றல்.

GST கூட்டத்தில் மய்யத்தலைவர் வேற்புரையாற்றினார்.



GST கூட்டத்தில் மாநிலத்தலைவர் திரு. G. வேதானந்த் அவர்கள் உரையாற்றினார்.

GST கூட்டத்தில் அகில இந்திய முன்னாள் தலைவர் திரு. R.இராதாகிருட்டிணன் அவர்கள் உரையாற்றினார்.





GST கூட்டத்தில் Taxation குழுத்தலைவர் திரு. S.D. கண்ணன் அவர்கள் ஆற்றிய உரை.

CA A. கோபாலக்கிருஷ்ண ராஜூ அவர்கள் GST பற்றிய விளக்க உரையாற்றினார்.



CA S.சத்தியநாராயணன் அவர்களின் GST பற்றிய விளக்க உரை

CA சுமித் கிட்யா அவர்களின் GST பற்றிய விளக்க உரை,





GST கூட்டத்தில் உறுப்பினர்களின் வினா விடை

பார்வையாளர்களின் ஒரு பகுதி



29.06.2017 அன்று தென்னக மய்யம் அண்ணா பல்கலைக்கழகத்தின் கின்னஸ் அரங்கத்தில் நடைபெற்ற M-Sand பற்றிய விழிப்புணர்வு முகாம்.





08/06/2017 தென்னக மய்ய மணல் லாரி உரிமையாளர் சங்கத்துடன் இணைந்து மணல் தட்டுப்பாட்டை நீக்கக் கோரி நடத்தப்பட்ட போராட்டம்.



REVISION IN MEMBERSHIP SUBSCRIPTION

Consequent upon the introduction of GST from 1st July, 2017 onwards, the members subscription has been revised and enhanced as detailed below.

Sl.No.	Category of Membership	Existing Subscription (Rupees)	Revised Subscription (Rupees)
1	PATRON - NEW	28,950	29,700
2	ANNUAL - NEW	3,351	3,433
3	ANNUAL - RENEWAL	3,236	3,315

Kindly make a note of the above revision in the membership subscription w.e.f. 01/07/2017 and rush your application/data form, two pass port size photograph and id/address proof together with cheque/DD drawn in favour of BUILDERS' ASSOCIATION OF INDIA to the office. We solicit your kind cooperation in this matter for the growth and sustenance of our Builders' fraternity.



SMART CITIES CONCEPT IN INDIA

Colonel. P Nallathambi. ME(Structural Engg) MBA, FEI, FIV,

Introduction

Cities accommodate nearly 31% of India's current population and contribute 63% of nation's GDP. Urban areas are expected to house nearly 40% of India's population and would contribute 75% of India's GDP by 2030. As per estimates, about 25-30 people are migrating every minute to major Indian cities from rural areas in search of better livelihood and better lifestyles. With this momentum, about 843 million people are expected to live in urban areas by 2050. To accommodate this massive urbanization, India needs to find smarter ways to manage complexities, reduce expenses, increase efficiency and improve the quality of human life. Urbanization requires comprehensive development of physical, institutional, social and economic infrastructure.

Smart City is the one of the major initiative to accommodate rapid urbanization by a range of socioeconomic and technological developments across the globe and established suppliers from energy, transport, buildings, and government sectors are moving into the smart city market. Development of Smart Cities mission drives economic growth by promoting cities to accelerate core infrastructure improvements, providing decent quality of life to its citizens, creating clean and sustainable environment and application of 'Smart' IT and communication solutions. Smart Cities Mission was launched in 2015 to create 109 smart cities and 500 smart towns in India. Critical parameters considered for smart cities are ease of doing business, employment opportunities, safe & secured atmosphere, attract investments, inclusiveness, cost efficient healthcare, quality education, good governance, social & financial sustainability, efficient use of available assets.

What is a Smart City?



According to smart cities council, smart cities use information and communication technology (ICT) to enhance its livability, workability and sustainability. Smart cities works in three simplest processes, 1. A smart city collects information about itself through sensors, other devices and existing systems. 2 It communicates that data using wired or wireless networks. 3 It analysis the data to understand what's happening now and what's likely to happen next.

The focus is on sustainable and inclusive development and the idea is to look at compact areas, create a replicable model which will act like a light house to other aspiring cities. The smart cities mission is meant to set examples that can be replicated both within and outside the smart city, catalyzing the creation of similar smart cities in various regions and parts of the country. The union ministry of urban development is responsible for implementing the mission in collaboration with the state governments of the respective cities. Smart cities focus on their most pressing needs and on the greatest opportunities to improve lives. They tap a range of approaches - digital and information technologies, urban planning practices, public-private partnerships, and policy change - to make a difference.

Smart Cities Mission and Strategy Mission

Smart network, core infrastructure, decent quality of life for citizen clean, sustainability environment applications of smart solutions are some of the key features of a smart city

removal of existing area to form a new layout and Greenfield by creating vacant area for smart planning, financing, implementation and monitoring the smart city mission.

Amenities in Smart Cities: Smart city has aimed to provide good e- governance & citizen participation, good education, healthcare, adequate water supply, assured electricity supply, sanitation, including solid waste management, efficient urban mobility and public transport, affordable housing, especially for the poor, smart building and maintenance of heritage buildings, robust it connectivity & communication , digitalization, green, smart and sustainable environment, safety and security of citizens, particularly women, children and the elderly, and health and education. The needs of a modern competitive city such as livability, sustainability, business friendliness, transparency, governance, talent and technology are incorporated in smart cities.

Smart environment includes water and waste water management, co-generation, battery recycling, bio-fuels, air pollution control, green buildings, solar applications, wind applications, water heating systems and recycling. Flood management warning system, grey water recycling, integrated water management initiatives and SCADA system. Waste management includes water recycling plans, geo tagged bins, and GPRS fitted collection vehicles, scientifically engineered dispose, waste to energy equipments and source segregation-governance. Smart energy includes smart grid, energy storage, smart meters, batteries / invertors / ups, power distribution / monitoring, voltage regulators and thermostats. Other services such as public grievance, land records, safety and security, public information, utility payments, taxes, custom duty exercise duty and citizen engagement.

India's Smart City plan

India's smart city plan is part of a larger agenda of creating industrial corridors between India's big metropolitan cities in India. These include the Delhi-Mumbai industrial corridor, the Chennai-Bangalore industrial corridor and the Bangalore-Mumbai economic corridor. It is hoped that many industrial and commercial centers will be recreated as "Smart Cities" along these corridors. The Delhi-Mumbai Industrial Corridor (DMIC), which is spread across six states, seeks to create seven new smart cities as the nodes of the corridor in its first phase. Interestingly, these corridors are developed by the Indian government in collaboration with foreign governments who are keen to find their domestic private enterprises new avenues of investment. Japan is helping India develop its smart cities by investing US\$4.5 billion in the first phase of the DMIC project through lending from the Japan International Cooperation Agency (JICA). JICA has also taken up master planning for three "Smart Cities" — Ponneri in Tamil Nadu, Krishnapatnam in Andhra Pradesh and Tumkur in Karnataka -in the Chennai-Bangalore Industrial Corridor. UK is collaborating with India for developing the Bangalore-Mumbai Economic Corridor project with the help of private companies from Britain.

Smart cities mission is an urban renewal and retrofitting program by the Government of India with a mission to develop 109 cities all over the country making them citizen friendly and sustainable. · Smart Cities Awas Yojna Mission was launched by Prime Minister in June 2015. A total of Rs. 98,000 crores has been approved by the Indian cabinet for development of 109 smart cities and renovation of 500 towns. Urban population is to increase from 377m (2014) to 465m (2020). First list of selected top 20 was announced on 28 January 2016. Bhubaneswar topped the list of top 20, followed by Pune and Jaipur. **Coimbatore and Chennai from Tamil Nadu are included in the first 20 smart cities. Vellore, Madurai, Thanjavur, Salem are included in the 2nd list of 27 smart cities. Tiruchirapalli, Erode, Dindigul, Tiruppur, Tirunelveli, Thoothukudi are the remaining 6 out of 12 from our state to become smart cities.**

60 Mini Smart City Project: The township plans of private developers will be announced as Mini Smart City project. The whole country would constitute an authorized institution. After the inspection and verification of township plan, the mini smart city will be announced by the institution. The criteria to be met include adequate and safe drinking water supplies, guaranteed 24-hour power supply, sanitation and solid waste management, intuitive and accessible urban transport, affordable housing on price, maximum use of information technology, clean and pollution free environment, enough civil protection, reuse of used water, provision for the use of alternative energy.

Reasons to Develop Chennai as Smart City: Chennai being one of the old metro city and it is attracting large populations from other parts of Tamilnadu, According to the statistical study, Chennai has population density of 22,000 Persons /Sqkm compared to Tamilnadu population density of 1,000 persons/ Sqkm. The reasons for people mobility to Chennai are: Economic base anchored by manufacturing industries, IT- ITe, financial services, automobile manufacturing hub, more experts and import facilities by 24x7port facilities and availability of high quality, large management and technical talent pool. To accommodate high density of population in Chennai, there is an urgent need to develop Chennai as smart city.

More Details of Smart City Program

1. Smart Governance. Investments of about US\$1.2 trillion will be required over the next 20 years across areas such as transportation, energy and public security to build smart cities in India. US\$1.2 billion allocated for smart cities and FDI norms relaxed, US\$83 million allocated for Digital India Initiative, PPP Model to be used to upgrade infrastructure in 500 urban areas, Smart city projects to create 10-15% rise in employment, Ministry of Urban Development has plans to develop two smart cities in each of India's 29 states, Delhi Mumbai Industrial Corridor Development Corporation Ltd (DMICDC) plans seven "smart cities" along the 1,500 km industrial corridor across six states with a total investment of US\$100 billion.

2. Smart Energy. Three crucial dimensions of smart energy systems are smart grid, electrification of all households with power available for at least 8 hours per day by 2017, establishing smart grid test bed and smart grid knowledge centre by 2017. Additional implementation of eight smart grid pilot projects in India with an investment of US\$10 million. Energy storage capabilities, adding of 88,000 MW of power generation capacity in the twelfth five year plan (2012-17) and to add at least 250-400 GW of new power generation capacity by 2030. The Power Grid Corporation of India has planned to invest US\$26 billion in the next five years. India plans to install 130 million smart meters by 2021.

3. Smart Environment. Three crucial dimensions of ensuring sustainable development are renewable energy, water and waste water management and sanitation. By renewable energy scheme, Ministry of New and Renewable Energy has plans to add capacity of 30,000 MW in the 12th five year Plan (2012-17). By water and waste water management scheme, Ministry of Water Resources plans to invest US\$50 billion in the water sector in the coming years, The Yamuna Action Plan phase III project for Delhi is approved at an estimated cost of US\$276 million. By sanitation proposal, about 67% of the rural population continues to defecate in the open, and India accounts for about 50% of the world's open defecation, The Government of India and the World Bank have signed a US\$500 million credit for the Rural Water Supply and Sanitation (RWSS) project in the Indian states of Assam, Bihar, Jharkhand and Uttar Pradesh.

4. Smart Transportation. The Government of India has set ambitious targets of developing public transportation system to support the ever growing urban populace. It includes green transport, electric vehicles / hybrids, charging stations, advanced safety control systems, advance driver assistance systems, battery technology, bio fuels / LPG / LNG, hydrogen fuel cells, metros, urban transport systems, autonomous vehicles. Our Government has approved a US\$4.13 billion plan to spur electric and hybrid vehicle production by setting an ambitious target of 6 million vehicles by 2020, electric vehicle charging stations in all urban areas and along all state and national highways by 2027. Ministry of Urban Development plans to invest more than US\$20 billion on the metro rail projects in coming years. The proposed 534 km Mumbai- Ahmedabad high speed rail project will have an investment of around US\$10.5 billion. India's first monorail project at Mumbai will cost around US\$500 million, of which US\$183 million has been spent on phase I.

5. Smart IT & Communications. It covers smart IT & communications, information and communication technology, security surveillance, disaster management, data management, Geographic Information System (GIS), smart devices (routers / modems, etc.), biometrics, traffic control systems. Cloud computing will evolve into a us\$4.5 billion market in India by 2016, broadband connections to 175 million users by 2017, security and surveillance , under the flagship "Safe City" project, the Union Ministry proposes US\$333 million to make seven big cities (Delhi, Mumbai, Kolkata, Chennai, Ahmedabad, Bangalore and Hyderabad) to focus on technological advancement rather than manpower. Disaster Management: The Government of India and World Bank signed US\$236 million agreement for reducing disaster risks in coastal villages of Tamil Nadu and Puducherry.

6. Smart Buildings. India is expected to emerge as the world's 3rd largest construction market by 2020, by adding 11.5 million homes every year. The Intelligent Building Management Systems market is around US\$621 million and is expected to reach US\$1,891 million by 2017. Smart buildings will save up to 30% of water usage, 40% of energy usage and reduction of building maintenance costs by 10 to 30%. Smart buildings includes smart heating, smart cooling, combined heat and power, water heating systems, smart power, smart appliances, energy saving devices, smart meters, security systems, and water harvesting.

7. Smart Health. Health budget will be up by 27%, with special focus on improving affordable healthcare for all. Plans have been laid to establish six new AIIMS like institutes and 12 government medical colleges across the country. Accessible, affordable and effective healthcare system for 1.2 billion citizens by Insurance, increase of FDI limit in the insurance sector to 49% from 26%. With all this development, the Insurance industry has potential to reach US\$1 trillion by 2020. India is planning that the medical devices market to reach US\$11 billion by 2023, 100% FDI allowed in the medical devices sector under the automatic route and Indian wellness industry is expected to reach around US\$16.65 billion by 2017.

8. Smart Education. The Government of India has allocated US\$13.95 billion in the Union Budget 2016-17 for the education sector, up by 12.3% from the previous year. Budget has allocated US\$78.5 million to set-up five new IITs and five new IIMs. The Ministry of Human Resource Development plans to have 1,000 private universities for producing trained manpower to meet services and industry requirements. 100% FDI allowed in the education sector and India's online education market size expected to be US\$40 billion by 2017.

Funding of Smart Cities

Government has formed many strategies for funding smart city mission to allocate sufficient funds at centre/ state level for smart city initiatives. The strategies are proving favorable

policies, formulate investor friendly policies to attract investments, lay down transparent partnership terms with foreign countries, formulation of local friendly policy to gain support in land acquisition etc. and encourage citizen's participation. Competencies among participants are built by focusing on building technological innovation capabilities by creating R&D centers, innovation hubs etc. Providing training to people to develop the required skill set, retrofitting the existing technology as per the requirement.

The Smart City Mission will be operated as a Centrally Sponsored Scheme (CSS). Central Government proposes to give financial support to the mission to the extent of Rs. 48,000 crores over five years i.e. on an average Rs. 100 crore per city per year. An equal amount, on a matching basis, will have to be contributed by the State/ULB; therefore, nearly Rupees one lakh crore of Government/ULB funds will be available for Smart Cities development.

The Government of India has allocated Rs70.6 billion (US\$1.2 billion) for Smart Cities in Budget 2016–17. Given the sheer scale of the development plan, the public resources would largely be insufficient and the government is working on envisaging new financing routes to boost the program. The government machinery is working on putting together the standards for executing this mega plan, and identifying the cities to be developed in consultation with states. A few smart cities are already coming up across the country, including Kochi Smart City, Gujarat International Finance Tec-City (GIFT) in Ahmedabad, Naya Raipur in Chhattisgarh, Lavasa in Maharashtra and Wave Infratech's 4,500-acre smart city near New Delhi. India has also been inviting foreign partnership in developing the smart cities and has signed deals to build eight cities- three with Germany, three with US, and one each with Spain and Singapore.

Each city will be given Rs 500 crore by the centre over five years for development of the city into a smart city, and the state government will have to match the Centre's contribution:- Investments from public, Foreign Direct Investments, Tech Vendor Investments (BOMT mode), service charges. Smart cities stakeholders are Govt. owned bodies (SPV, ULB), industry associations (CII, NASSCOM, CREDAI), Real estate developers (L&T, Lodha, HCC, DLF), tech vendors, Integrators (IBM, Accenture, L&T, Microsoft, Hitachi), network service providers (Cisco, Verizon), product vendors (Honeywell, Siemens, Schneider Electric), managed service providers (IBM, Infosys, TCS), foreign countries (US, Singapore, Germany, France, Japan, Spain).

Smart Financing Options

Huge potential from promotes public transportation. Ad revenue streams. Advertisement tax across all assets and revenue potential on ULB owned assets. Large ULBs have a lot of revenue potential. Land can be used as a resource by Imposing vacant land tax, impact fees, and conversion charges, premium FSI charges. Also unlocking of land for housing under Private Participation. The key is to provide smart initiatives with incentives. PPP is important to bring in large capital for large ticket housing projects. Value Engineering by using technology cost saving of 30% and construction time saving by 40-50% through prefabricated parts. Sustainability and green initiatives to be implemented efficiently.

Source of revenue: taxes and fees viz. property, entertainment, etc. Smart city infrastructure bonds-HUDCO, IDFC, IIFCL. Resource mobilization for smart city by SPV-GIFT, DMIC. Private Sector participation such as Equity participation and deferred contracts payments. Project initialization fund/project development fund are for project's technical viability, Financially feasible and bankable and Environmentally sustainability. State level initiatives are State level development funds- TNUDF, MUDF and State level Urban development corporations – APUFIDCO, TUFIDC

Creative Revenue Generation Activities Offered

PPP Projects	Revenue Streams
Wi-Fi Zones & hotspots	User fee for internet connectivity
Digital sign-Age & Bill Boards	Revenue Generation through advertising
Multi level car parking(MLCP)	% of the parking fee revenue will be shared
NMT-On street parking management	Take share of a parking revenue and give a % of share to SPV
Installation of grid connected roof top solar power panels in public buildings	Rental income for hosting solar panels
Non-Motorised Transport – cycle sharing	Share of the advertisement revenue and user fee
Operating E- Rickshaw	E- Rickshaw Operating/concession
Desalination plant	Water tax/charges

Opportunities in Smart Cities

Smart city initiative of India will open up innumerable smart opportunities for various stakeholders. Joint development as part of SPV, master planning /design /engineering solutions during Implementation stage. Business opportunities through PPP mode. Opportunities in water/ waste management, surveillance & security solutions, energy, telecom, etc. Real estate such as housing, commercial centers, health care, education etc. Technology for the promotion of low cost and affordable housing especially prefab tech. Green building solutions, sustainable & environmentally friendly building materials. Access to Indian Markets and Indian Labour Pool, Networking With Other Schemes through Convergence& PPP Projects. Smart Infrastructure Components, Smart Technology, Real Estate And Land Development, Sustainable Practices, IT/ ICT Services, Capacity Building. Human Resource, Citizen Awareness and Responsibility, Technical Assistance, Financial Plan, Purchase Of Bonds and Issue of loans

Selection of Smart Cities: Initially cities were short listed based on existing service level, institutional system/ capacities, self financing capacity, fast track record and reforms potential. Subsequently, cities were considered based on credibility of implementation, city vision and strategy, innovation and scalability. **Participants in Smart cities are:** Government/ Urban local Bodies/Private , Citizens, Master systems/ Integrators, Consultants, Telecom network providers, OEMs/Technology Solution Providers, Financial Institutions. **Implementation :** City level SPV Under companies Act 2013, Delegation of powers of state Govt to HPSC, BOD-representatives from GOI, state, ULB, independent Director as Complete flexibility to SPV manage operate smart city program. GOI Grants tied with conditions Rs.100/ year for 5 years, first year Rs.200core. State government matching grant 50:50 state: ULB if private involved ST: ULB: private =25.5%:25%:49%. GOI Rs. 48000cores in 5 years,+ state can go to 1lakh core and With private equity can go upto Rs.5lakh core. **Mission Monitoring.** Smart citizen, need smart people, citizen driven, participate in governance & reforms, involve in decision – making process on smart solutions and implementing reforms. National level – Apex committee (AC) headed by Secretary, State level – state level high powered steering committee(HPSC) – chaired by the chief secretary, City level – CEO of the SPV is convener of the smart city forum.

Challenges in Creating Smart Cities.

The Smart Cities Mission requires smart people who actively participate in governance and reforms. Citizen involvement is much more than a ceremonial participation in governance. The participation of smart people will be enabled by the Special Purpose Vehicle (SPV) through increasing use of ICT, especially mobile-based tools. This is the first time, a MoUD programme is using the 'Challenge' or competition method to select cities for funding and using a strategy

of area-based development. This captures the spirit of 'competitive and cooperative federalism'.

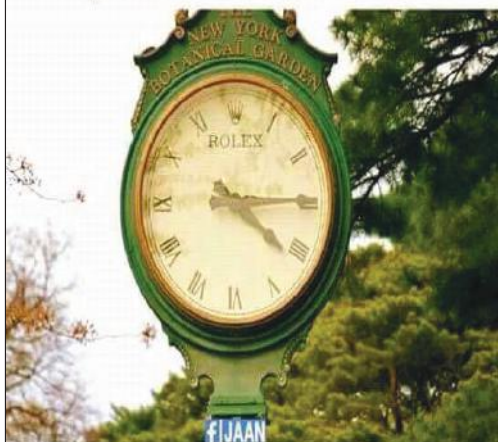
Understanding the concepts of retrofitting, redevelopment and green field development by the policy makers, implementers and other stakeholders at different levels will require capacity assistance. Major investments in time and resources will have to be made during the planning phase prior to participation in the Challenge. States and ULBs will play a key supportive role in the development of Smart Cities. Smart leadership and vision at this level and ability to act decisively will be important factors determining the success of the Mission. External Website that opens in a new window is a competition designed to inspire and support municipal officials as they develop smart proposals to improve residents' lives.

Conclusion

There are large numbers of initiatives have been introduced by central and state government. Development of Smart Cities mission is one of the major initiatives to drive economic growth by promoting cities to accelerate core infrastructure improvements, providing decent quality of life to its citizens, creating clean and sustainable environment solutions. Smart Cities Mission provides opportunities of doing business, employment, safe & secured atmosphere, attract investments, cost efficient healthcare, quality education, good governance, social & financial sustainability, efficient use of available assets. In our busy schedule, many of us have no time to study and understand smart city schemes. But it is very important and necessary to update and communicate to others for our business and Engineering activities.



Very Nice Definition of TIME



Time is slow when you wait !
Time is fast when you are late !
Time is deadly when you are sad !
Time is short when you are happy !
Time is endless when you are in pain !
Time is long when you feel bored !
Every time, time is determined by your feelings and your psychological conditions and not by clocks. So have a nice time Always.



Housing and Urban
Development Department
Secretariat, Chennai-9.

Letter No.10892/UD1/2016, dated. 30.06.2017

From
Thiru.Dharmendra Pratap Yadav, I.A.S.,
Secretary to Government.

To
The Builders' Association of India,
2nd Floor, 'Casa Blanca', Casa Major Road,
Egmore, Chennai - 600008.
The President,
Confederation of Real Estate Developers
Association of India (CREDAI),
No. 11, Challammal Complex, 6th Floor,
Thyagaraya Road, T Nagar, Chennai - 600017.

Sir,

Sub: Goods and Services Tax - Unlawful demand to make entire payment from the buyers who have booked flats and made part payments before 1st July 2017 to avoid higher tax incidence after 1st July 2017 - Creating public awareness on the benefit of GST and low tax burden - Regarding.

Ref: From Shri.M.Venkaiah Naidu, Minister of Urban Development, Housing & Urban Poverty Alleviation and Information & Broadcasting, GoI D.O. No.O-17024/1117/2017-H/EFS-3024213) dated 21.6.2017.

I am directed to inform you that various representations / complaints have been received by States and Central Board on Excise and Customs (CBEC) that the buyers who have booked flats and have made part payments are being demanded to make entire payment before 1st July, 2017 to avoid higher tax incidence after 1st July, 2017.

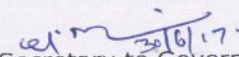
2. It has been further informed that these activities are against the GST law. The Department of Revenue has clarified that construction of flats, complexes, buildings etc., will have comparatively a lower incidence of GST if we compare it to a plethora of central and State indirect taxes under the existing tax regime. Apart from these existing tax regimes, Input Tax Credit of these taxes, which is not currently allowed for payment of Service Tax, shall henceforth be available.

3. In the current tax regimes, incidence of Central Excise duty, VAT, Entry Tax, etc. on construction material is borne by the builders which they pass on to the customers as part of the price charges from them. This is obviously not visible to the customer as it forms a part of the cost of the flat. The buyer/customer does not see the embedded taxes on account of cascading and sticking of input taxes in the cost of the flats, etc.

4. The Department of Revenue has further advised that under GST, the current scenario will be changed. Full input credit would be available for offsetting the headline rate of 12% proposed under GST. As a result, the input taxes embedded in the flat will not form a part of the cost of the flat. The input credits should take care of the headline rate of 12% and it is for this reason that refund of overflow of input tax credits to the builder has been disallowed.

5. I therefore request you to inform all your members to ensure that no builder / construction company should ask customers to pay high tax rate on installments to be received after imposition of GST.

Yours faithfully,


for Secretary to Government



SOUTHERN CENTRE ACTIVITIES

01.06.2017 State level Core Committee Meeting

ஜூன் 1ந்தேதி கொடைக்கானலில் மாநில அளவிலான Core Committee கூட்டம் நடைபெற்றது. அதனை அடுத்து கொடைக்கானல் மய்யத்தலைவர் பதவி ஏற்பு விழாவும் நடைபெற்றது. இதில் நமது மய்யத்தலைவர் திரு. K. வெங்கடேசன், உடனடி முன்னாள் அகில இந்திய துணைத்தலைவர் திரு. Mu. மோகன், தென் மண்டல செயலாளர் திரு. R. சிவக்குமார், மாநிலச் செயலாளர் திரு. S. அய்யநாதன், மாநிலப் பொருளாளர் திரு. O.K. செல்வராஜ், ஆகியோர் கலந்து கொண்டனர்.

09.06.2017 GOODS & SERVICES TAX பற்றிய கலந்தாய்வுக்கூட்டம்

தென்னக மய்யம் சார்பாக GST பற்றிய கலந்தாய்வுக்கூட்டம் 09.06.2017 அன்று ஓட்டல் சவேரா, சென்னையில் நடைபெற்றது. மய்யத்தலைவர் திரு. K. வெங்கடேசன் அவர்கள் அனைவரையும் வரவேற்று கலந்தாய்வுக்கூட்டத்தை துவக்கினார். Taxation குழுத்தலைவர் திரு. S.D. கண்ணன் அவர்கள் கணக்காயர்கள் திரு. கோபால் கிருஷ்ண ராஜூ, திரு. சுமித் கீடியா, திரு. S. சத்யநாராயணன் அவர்களை கூட்டத்திற்கு அறிமுகம் செய்து வைத்து உரையாற்றினார். பிறகு, அகில இந்திய முன்னாள் தலைவர் திரு. R. இராதாகிருட்டிணன், மற்றும் மாநிலத்தலைவர் திரு. G. வேதானந்த் அவர்கள் உரையாற்றினர்.

திரு. CA A. கோபாலகிருஷ்ண ராஜூ, திரு. CA S. சத்தியநாராயணன் , திரு. CA சுமித் கீடியா ஆகியோர் GST பற்றிய விவரங்களை Power Point Presentation மூலம் உறுப்பினர்களுக்கு விவரமாக எடுத்துக் கூறினர். இறுதியாக, கேள்வி பதில் அமர்வில் உறுப்பினர்களின் கேள்விகளுக்கு மேற்கூறிய மூன்று கணக்காயர்களும் விளக்கமளித்தனர். உறுப்பினர்கள் கணக்காயர்களின் விரிவான பதிலுக்கும் விளக்கத்தையும் வெகுவாக பாராட்டினர். அனைவருக்கும் மதிய விருந்து தென்னக மய்யத்தின் சார்பில் அளிக்கப்பட்டது.

மய்யத்தலைவர் திரு. K. வெங்கடேசன் அவர்கள் திரு. கோபால் கிருஷ்ண ராஜூ அவர்களுக்கு நினைவுப் பரிசு வழங்கி கவுரவித்தார். Taxation குழுத்தலைவர் திரு. S.D. கண்ணன் அவர்கள் திரு. சுமித் கீடியா அவர்களுக்கு நினைவுப்பரிசு வழங்கி கவுரவித்தார். திரு. R. சிவக்குமார், தென் மண்டலச் செயலாளர் அவர்கள் திரு. S. சத்தியநாராயணன் அவர்களுக்கு நினைவுப் பரிசு வழங்கி கவுரவித்தார். மேலும் மய்யத்தலைவர் திரு. K. வெங்கடேசன் அவர்கள் NSIC – (Sponsor/Participant) சார்ந்த திரு. B.V. சாஸ்த்திரி Chief Manager அவர்களை பாராட்டி நினைவுப் பரிசு வழங்கி கவுரவித்தார்.

கவுரவ செயலாளர் திரு. S. இராமப்பிரபு அவர்கள் நன்றியுரையாற்றினார்.

16.06.2017 மணல் மற்றும் பத்திரப்பதிவு சம்மந்தமான கூட்டம்

CREDAI நடத்திய மணல் மற்றும் பத்திரப்பதிவு சம்மந்தமான கூட்டம் ஓட்டல் ஹயாத் ரிஜென்சி, தேனாம்பேட்டையில் நடைபெற்றது. இதில் தென்னக மய்யம் சார்பாக மய்யத்தலைவர் திரு. K. வெங்கடேசன் அவர்களும், கவுரவ செயலாளர் திரு. S. இராமப்பிரபு அவர்களும் கலந்து கொண்ட தன் கருத்துக்களை பதிவு செய்தனர்.

24.06.2017 Affiliated Association மற்றும் அனைத்து கட்டுநர் கூட்டமைப்புடனாக கூட்டம்

மணல் பற்றாக்குறை, பத்திரப்பதிவு கட்டண குறைப்பு சம்மந்தமாக சென்னையில் காஸ்மோ பாலிடன் கிளப்பில் மாலை 3.00 மணி அளவில் Affiliated Association உறுப்பினர்கள் மற்றும் அனைத்து

கட்டுநர் கூட்டமைப்பைச் சேர்ந்த நிர்வாகிகள் மற்றும் உறுப்பினர்கள் கலந்து கொண்டு தங்கள் கருத்துக்களை கூறினார். அக்கூட்டத்தில் பத்திரிக்கை மற்றும் ஊடகங்கள் வாயிலாக நமது எதிர்ப்பை அரசிற்கு தெரிவிக்க வேண்டும் என்று முடிவு செய்து பத்திரிக்கையாளர் சந்திப்பிற்கும், அதைத் தொடர்ந்து ஒரு நாள் வேலைநிறுத்தத்துடன் கூடிய உண்ணா விரத போராட்டத்திற்கு அனைத்து உறுப்பினர்களுக்கு அழைப்பு விடுவதற்கு முடிவு செய்யப்பட்டது.

27.06.2017 பத்திரிக்கையாளர் சந்திப்பு

24.06.2017 அன்று நடைபெற்ற கூட்டத்தில் எடுக்கப்பட்ட முடிவின் தொடர்ச்சியாக அனைத்து கட்டுநர் கூட்டமைப்புகள் முன்னிலையில் பீஷமா. R. இராதாகிருட்டிணன் அவர்களின் தலைமையில் பத்திரிக்கை மற்றும் ஊடகங்களுக்கு சென்னை பிரஸ் கிளப், சேப்பாக்கத்தில் பத்திரிக்கை செய்தி கொடுக்கப்பட்டது. இந்த பத்திரிக்கையாளர் சந்திப்பில் உடனடி முன்னாள் அகில இந்திய துணைத்தலைவர் திரு. M.U. மோகன், மய்யத்தலைவர் திரு. K. வெங்கடேசன், கவுரவ செயலாளர் திரு. S. இராமப்பிரபு, கவுரவ பொருளாளர் திரு. L. சாந்தகமார், மாநிலச் செயலாளர் திரு. S. அய்யநாதன், தென் மண்டல செயலாளர் திரு. R. சிவக்குமார் மற்றும் அனைத்து செயற்குழு மற்றும் பொதுக்குழு உறுப்பினர்கள் கலந்து கொண்டனர்.

28.06.2017 CREDAI மாநில அளவிலான பதவி ஏற்பு விழா

காலை

சென்னையில் நமது நிரந்தர உறுப்பினர் M/s. Step Stone நிறுவனத்தின் புதிய அலுவலகத் திறப்பு விழா காலை 9.00 மணி அளவில் நடைபெற்றது. பீஷ்மர் திரு. R. இராதாகிருட்டிணன், மய்யத்தலைவர் திரு. K. வெங்கடேசன், கவுரவ செயலாளர் திரு. S. இராமப்பிரபு அவர்கள் கலந்து கொண்டனர்.

திரு. S.N. சுப்பிரமணியம், Deputy Managing Director & President, L & T குழுமம் அவர்கள் 1.07.2017 முதல் CEO & MD ஆக பதவி உயர்வு பெற்று தனது பணியை தொடர்வதை முன்னிட்டு அவருக்கு வாழ்த்து தெரிவிக்கும் பொருட்டு அகில இந்திய முன்னாள் தலைவர் திரு. R. இராதாகிருட்டிணன் அவர்களும், உடனடி அகில இந்திய முன்னாள் துணைத்தலைவர் திரு. M.U. மோகன் அவர்களும், மய்யத்தலைவர் திரு. K. வெங்கடேசன், துணைத்தலைவர் திரு. L. வெங்கடேசன், கவுரவ செயலாளர் திரு. S. இராமப்பிரபு, தென் பிராந்திய செயலாளர் திரு. R. சிவக்குமார் ஆகியோர் கலந்து கொண்டனர்.

மாலை

CREDAI மாநில அளவிலான பதவி ஏற்பு விழா மாலை 7.00 மணி அளவில் Rain Tree Hotel, St. Marrys Road, சென்னையில் நடைபெற்றது. திரு. அஜித் குமார் சோர்டியா அவர்களின் பதவி ஏற்புவிழாவில் பீஷ்மர் திரு. R. இராதாகிருட்டிணன், மய்யத்தலைவர் திரு. K. வெங்கடேசன், கவுரவ செயலாளர் திரு. S. இராமப்பிரபு அவர்கள் கலந்து கொண்டனர்.

29.06.2017 M-Sand பற்றிய விழிப்புணர்வு முகாம்

அண்ணா பல்கலைக்கழகத்தின் கின்னஸ் அரங்கில் 29.06.2017 அன்றும் மாலை 3.00 மணி அளவில் M-sand பற்றிய விழிப்புணர்வு முகாம் நடைபெற்றது. திரு. A. கார்த்திகேயன், M/s. கார்த்திகேயன் அசோசியேட்ஸ் நிறுவனர் அவர்கள் M-sand பற்றி Power point உடன் கூடிய சிறப்புரையாற்றினார். இதில் நமது உறுப்பினர்கள் கேள்வி பதில் நிகழ்ச்சியில் கேட்கப்பட்ட கேள்விகளுக்கு திரு. கார்த்திகேயன் அவர்கள் தெளிவாக பதிலளித்தார். இக்கூட்டத்தில் நமது உறுப்பினர்கள் 100க்கும் மேற்பட்டோர் கலந்து கொண்டு பயனடைந்தனர்.

16.06.2017 அன்று நடைபெற்ற நமது பொதுக்குழு உறுப்பினர்
திரு. S. சரவண பெருமாள் அவர்களின் மகன் திருமண வரவேற்பு.



13.06.2017 அன்று நடைபெற்ற நமது பொதுக்குழு உறுப்பினர்
திரு. A.N. பாலாஜி அவர்களின் மகள் திருமண வரவேற்பு.



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