The Latest in RERA
Maharashtra RERA
Law & Practice

- Organising the Learnings of RERA Implementation
- Correlating the Legal Provisions

Act, Rules, Regulations, Notifications, Circulars, Case Laws

HELPFUL FOR THE FOLLOWING

- Chartered Accountants & Advocates
- Policy Makers, RERA Authorities & Officials from RERA Appellate Tribunal
- Promoters, Investors & Real Estate Agents
- Contractors, Architects, Project Management Consultants, Developers & Development Managers

FEATURES

- Covering Each Aspect of Real Estate Transaction
- Practical Manual in Simple Language
- Practical Ready Referencer
- 360° Coverage
Gujarat RERA Manual

ENCYCLOPEDIA OF GUJARAT RERA

SECTION-WISE COMMENTARY

GuJRERA Rules & Regulations
Orders/Circulars issued by GuJRERA
FAQs related to GuJRERA
Case Laws
- Supreme Court & High Courts
- GuJRERA Appellate Tribunal
- Authority Juhagiris

HELPFUL FOR THE FOLLOWING

Chartered Accountants, Company Secretaries, Cost Accountants & Advocates
Engineers & Architects
Real Estate Developers & Agents

FEATURES

Rights & Duties of Builders, Brokers & Buyers are explained in this book
Interplay of GuJRERA with other Laws such as
- Consumer Protection Laws
- Insolvency & Bankruptcy Code 2016
Taxation of Real Estate Developers & Joint Development Arrangements with Accounting Aspects

HIGHLIGHTS – INCOME TAX ASPECTS

► Issues relating to joint development arrangement of real estate in the case of land owner & real estate developer
► Issues relating to determination of year of transfer of capital asset and value of sale consideration in the case of joint development of real estate
► Analysis of Provisions:
  ▪ Deeming provisions of Sections 43CA, 50C, 56(2)(x)(b) & 23(5)
  ▪ Section 80-IBA granting deduction to developers for construction of affordable housing
  ▪ Section 2(47) | Definition of “Transfer” of capital asset
  ▪ Conversion of capital asset into stock-in-trade/Section 50D
  ▪ Fair Market Value deemed to be Full Value of consideration
► Analysis of provision of newly introduced sub-section (5A) to Section 45 of the Income-tax Act, 1961
► Attraction of capital gains tax liability in case of transfer of Agricultural Land
► Analysis of various judgments of ITAT & High Courts applicable to the Land Owner and Real Estate Developer

HIGHLIGHTS – ACCOUNTING ASPECTS

► In depth analysis of Guidance Note on Accounting for Real Estate Transactions (Revised 2012) issued by the ICAI applicable to Real Estate Developer
► Analysis of applicability of principle of Revenue Recognition to Real Estate Developer at different point of time
► Analysis of applicability of Income Recognition to Real Estate Developer under IFRS & ICDS Regime.

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