

**ANNEXURE-IV**

**Name of the Project : LUCKNOW PHASE IV**(All figures are in Rs.Crore)

1	Total Cost of Project	70.06
2 (a)	Contractual payment where GST is payable	50.76
(b)	Work done upto 31-03-2019	2.29
(c)	Balance Construction Cost	48.47
3 (a)	Funds received / accrued from allottees upto 31-03-2019	3.79
(b)	Balance funds to be received/accrued {1 – 3(a)}	66.27

**UNDER NEW GST SCHEME**

4 (i)	Balance construction cost	48.47
(ii)	GST on Balance construction cost @ 18% (ITC not allowable)	<b>8.72</b>
(iii)	Balance construction cost + GST { 4 (i) + 4 (ii) }	57.19
5	Balance Fund + GST on Balance construction cost {3(b)+ 4(ii)}	74.99
6	GST receivable from allottees @ 5% of 5 above.	3.75
7	Unutilized ITC of the Project to be lapsed	0.42
8	<b>Net Left over Project cost (Excluding Land + Overheads). { 4 (iii) + 6 + 7 }</b>	<b>61.36</b>

**UNDER OLD GST SCHEME**

9	Balance construction cost	48.47
10	GST on Balance construction cost @ 18% { 4(i) }	8.72
11	Unutilized ITC of the Project	<b>0.42</b>
12	Total ITC of the project{ 10 + 11 }	9.14
13	GST receivable from allottees @ 12% of 3(b)	7.95
14	Net GST liability is higher of 12 and 13 above	9.14
15	<b>Net Left Over Project Cost (Excluding Land &amp; Overheads) ( 9 + 14)</b>	<b>57.61</b>
16	<b>NET SAVING BY ADOPTING OLD GST SCHEME ( 8 – 15 )</b>	<b>3.75</b>