Maharashtra Industrial Township Limited (MITL)
(A Government Undertaking)

Circular No. CFO/A&FD/Acct/1/2026 Date: 27/07/2026

Sub: Applicability of GST on various services of MITL

Goods and Service Tax came into effective from 1st July, 2017. This is to inform you that GST is leviable on all the following Goods and Service Income Heads.

Income Heads/ Charges	Activity	HSN Code	GST Applicability
Industrial - Sublease - 1st Transaction	Sub lease	998599	Nil
Commercial - Sublease		998599	18%
Residential - Sublease		998599	18%
Further Sublease Charges	Land Related Transaction	998599	18%
Additional FSI Charges		998599	18%
Amalgamation Charges		997316	18%
Shareholding Pattern Change Fees		997212	18%
Name of Company Change Charges		997316	18%
Interest on Delay Payment of Lease Premium		998399	18%
Interest on Instalment payment of Lease Premium		998399	18%
Profile Name Change Charges (Name of Applicants /email/contact No)		998599	18%
Surrender of Plot Charges		998599	18%
Forfeit / Revocation Charges		998599	18%
Forfeit of Token Amount		998599	18%
Plot Transfer Charges		998599	18%
Application Money		998399	18%
Sub Letting Charges		998599	18%
Delay Payment Charges		998599	18%
Lease Rent		997212	18%
Rental Income	Rent	997212	18%
Occupancy Certificate Charges		998599	18%
Balcony	BPAS Activity	998399	18%
Compound Wall Fees		998399	18%
Construction in Marginal Open Space		998399	18%
Development Fees		998399	18%
Hardship Fees		998399	18%
Height of room		998399	18%
Loading -Unloading Space		998399	18%
RCC		998399	18%
Scrutiny Fees		998399	18%
Shed		998399	18%
Temporary Construction Permission Fees		998599	18%
Ventilation Requirement		998399	18%
Fire Protection Fund		998599	18%
WC count		998599	18%

Maharashtra Industrial Township Limited *(A Govt. Undertaking)*
"Udyog Sarathi", DMIC Cell, Marol Industrial Area Mahakali
Caves Road, Andheri East, Mumbai 400 093
+91 (022) 4749 1921 | www.mitl.org.in | www.auric.city | CIN: U74999MH2014SGC260132

CETP	Utility Bill	999433	18%
STP Charges		999411	18%
Drainage Cess		999490	18%
EPSC		998599	18%
Fire Cess		999126	18%
ICT Charges		998716	18%
Services Charges		998599	18%
Water Charges - Income		220190	Exempt
Dark Fibre Lease		997316	18%
De silting of existing nallah		995414	18%
Extension Charges		998599	18%
Fencing Works		998599	18%
Other Income		998599	18%
Road Crossing Charges		998599	18%
ROW - Land Premium Charges		998599	18%
ROW- Other Income		998599	18%
Supervision Charges		998599	18%
Tender Processing Fees		998399	18%
Event Fees		998599	18%
RTI Fees Received		998599	18%
Sale of Quotation Documents		48059300	18%
Sale of Scrap		47079000	18%

All concerned employees of the MITL are hereby instructed to ensure levy of GST as above.

Difficulty, if any in the implementation of the above instructions, may please be brought to the notice of the Accounts Department.

The Circular is issued with the approval of Hon. Managing Director, MITL

Maharashtra Industrial Township Ltd. ★ MUMBAI

Joint Managing Director
Maharashtra Industrial Township Limited