

  
वास्तुकला परिषद्  
Council of Architecture

वास्तुविद अधिनियम, 1972 के अंतर्गत भारत सरकार का एक स्वायत्त संविधिक निकाय  
(An Autonomous Statutory Body of Govt. of India, under the Architects Act, 1972)

**Ar. HABEEB KHAN  
PRESIDENT**

Ref. No. CA/440/2022/FM (GST)  
May 26, 2022

**Smt. Nirmala Sitharaman Ji  
Hon'ble Finance Minister  
Government of India  
Ministry of Finance  
North Block, New Delhi – 110001**

**Subject: Collection of GST on Architectural Services from Architects registered with  
Council of Architecture by GST authorities – reg.**

Respected Madam,

The Council of Architecture is set up under the Architects Act, 1972 (No.20 of 1972) for regulating the standards of architectural education and profession and to provide for registration of architects all over India. The Act is on the lines of Advocates Act, Chartered Accountants Act, Medical Council of India Act, etc.

The Council is in receipt of several representations from Architects about the requirement of collection & Deposit of GST by Architects on Architectural Services instead of payment of the same directly by the Clients as is the case with Advocates.

Architects are compelled by GST authorities to pay the same from out of their own Funds on Billed amount, though in most of cases clients do not pay full fees as due to Architects.

Therefore, GST collection on Architectural Services be considered on "Reverse Charge Mechanism basis" i.e. Services are made taxable at recipient end, similar to "legal services".

This will not only help increase in GST collections by Government but also ensure timely remittance and the Architects will not have to suffer on account of taxation liability for providing their professional services.

The Council is looking forward to your positive action in the matter so that the Architectural Services Sector can perform at its best and contribute in the nation building.

With warm regards,

Yours sincerely,



HABEEB KHAN