

Date: 12 May 2026

To,  
The Chairperson / Registering Authority,  
West Bengal Real Estate Regulatory Authority (WBREERA),  
Kolkata, West Bengal.

**Re: WBREERA Agent Application vide NPR: WBREERA/R-001042 dated 10/08/2025**

**Sub: Application for Agent Registration under WBREERA – Submission of Clarification Regarding Non-Applicability of GST Registration.**

Respected Sir/Madam,

I, Ankita Dutta, have applied for registration as a Real Estate Agent under the provisions of the West Bengal Real Estate (Regulation and Development) Act, 2017 (hereinafter referred to as "WBREERA") vide Application No. WBREERA/R-001042 dated 10th August, 2025. I am in receipt of the communication from the Authority returning my application with a direction to submit Goods and Services Tax (GST) Registration Certificate.

With due respect, I wish to submit that I am not liable to obtain GST registration, as my aggregate annual turnover from the supply of taxable services does not exceed the prescribed threshold limit as mandated under the provisions of the Central Goods and Services Tax Act, 2017 (CGST Act).

**RELEVANT LEGAL PROVISIONS – GST REGISTRATION THRESHOLD:**

**As per Section 22(1) of the Central Goods and Services Tax Act, 2017 (CGST Act, 2017), every supplier is liable to be registered under the Act in the State or Union Territory, other than special category States, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds Twenty Lakh Rupees (₹20,00,000/-). For suppliers operating exclusively in Special Category States (as notified under Article 279A of the Constitution), this threshold is Ten Lakh Rupees (₹10,00,000/-) as per the proviso to the said Section.**

Furthermore, as per Notification No. 10/2019-Central Tax dated 07.03.2019, the threshold limit for registration was enhanced to **Forty Lakh Rupees (₹40,00,000/-)** for suppliers engaged exclusively in the supply of goods (not applicable to service providers). Since the business of a Real Estate Agent constitutes supply of services, the applicable threshold for GST registration remains at **₹20,00,000/- (Rupees Twenty Lakhs)** per annum.



As my current aggregate annual turnover from real estate agency services is below the aforementioned statutory threshold of ₹20,00,000/-, I am not required to obtain GST registration under Section 22(1) of the CGST Act, 2017, read with relevant rules and notifications thereunder.

In support of the above declaration, I have already submitted a duly certified **Declaration by a Practicing Chartered Accountant (CA Declaration)** confirming the non-applicability of GST registration in my case on account of my aggregate turnover being below the prescribed threshold limit. The said CA Declaration forms part of the documents submitted along with my application and may kindly be treated as sufficient proof of my GST exemption status.

In view of the above legal provisions and the accompanying CA Declaration, I most humbly and respectfully request the Honourable Authority to:

- i. Accept the CA Declaration as valid and sufficient proof of non-applicability of GST registration;
- ii. Kindly waive the requirement of GST Registration Certificate in my application, in light of the statutory exemption applicable to my case; and
- iii. Process and approve my application for registration as a Real Estate Agent under WBRERA at the earliest.

I assure the Authority that as and when my aggregate turnover crosses the statutory threshold limit, I shall immediately obtain GST registration and notify the Authority accordingly.

I sincerely hope for a favourable consideration of my request at the earliest possible convenience.

Thanking you,

Yours faithfully,

  
**Ankita Dutta**

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**Enclosures:**

1. CA Declaration certifying non-applicability of GST Registration

