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Building Integrity

UPHOLDING ETHICS IN CONSTRUCTION

AS THE NEW YEAR SETS IN LET'S EXPLORE THE CRITICAL ROLE OF ETHICAL PRACTICES IN THE CONSTRUCTION INDUSTRY.

HIGHLIGHTING HOW INTEGRITY SHAPES DECISION-MAKING, INFLUENCES SUSTAINABILITY, AND FOSTERS TRUST AMONG STAKEHOLDERS, DRIVING A MORE RESPONSIBLE AND PROSPEROUS INDUSTRY LANDSCAPE.





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Dear Esteemed
Members of CEBACA,

As I humbly assume the role of President for the 2024-2025 term, I am filled with immense excitement and a deep sense of responsibility. This position is not just a title, but a commitment to continue the outstanding work that defines our association. I wish to begin by expressing my profound gratitude to all the Founding Members, Advisors, Past Presidents and Members of CEBACA. Over the past 12 years, their collective vision and dedication has transformed CEBACA into a formidable representative of the construction industry and elevated our community's standing.

This year, our journey begins with a theme that resonates deeply with both our professional responsibilities and our core values: & Building Integrity: Upholding Ethics in Construction - Navigating the Moral Foundations of Building the Future. This theme underscores our commitment to maintaining the highest standards of ethics in every aspect of our work. As we navigate the complexities of the construction industry, it is imperative that we uphold integrity as our guiding star, ensuring that our projects not only meet the highest standards of quality and safety but also contribute positively to the communities we serve.

Looking ahead to the year 2024-2025, our roadmap is defined by ambitious goals and innovative strategies aimed at enhancing member engagement, fostering sustainable practices, and embracing cutting-edge technologies. We are set to launch new training programs, expand our community service initiatives, and strengthen our advocacy efforts to address key industry challenges.

I am excited about the possibilities that lie ahead and confident in our ability to achieve remarkable things together. This year promises to be a fascinating one, filled with opportunities for growth, learning, and collaboration. Let us move forward with a shared commitment to excellence, innovation, and integrity, building a future that we can all be proud of.

Together, let's shape a year that will be remembered for its achievements and positive impact on our industry and beyond.

Warm regards,

Mr. SP. Raamanathan
President, CEBACA



The Legacy

The Vision

CEBACA has a vision of seeing its nation as a superpower flourishing with ethical values, wealth, and advanced science and technology and it recognizes the importance of education in achieving this vision. It also envisions restoring the nation's ancient glory and promoting harmony among its people through Social and Environmental Well-being.

The Mission

CEBACA is dedicated to fostering an environment that inspires students to excel in their studies by equipping underserved schools with essential resources such as classrooms, libraries, labs, sports materials, and sanitation facilities. Committed to enhancing the quality of life for individuals and communities, we actively promote awareness and education on pressing social and environmental issues. Our mission extends to advocating for environmental conservation through initiatives like tree plantation, restoration of water bodies, and rainwater harvesting. To realize these goals, CEBACA actively facilitates public participation and garners support from industry stakeholders, ensuring a sustainable and thriving future for all.

The Values

PROFESSIONAL ETHICS: At CEBACA Professional ethics is at the core of our value system, it acts as the determining factor to guide the professional behaviour of our member organizations. Integrity, Confidentiality, Competence, Objectivity, Professional Responsibility, and Accountability.

SAFETY: At CEBACA safety is given priority and importance in all aspects of the organization's operations, culture, and decision-making processes.

EMPOWERMENT: At CEBACA Empowerment is one of the foundational pillars of our strategy. We firmly believe in increasing the capacity of our members, staff, and students and helping them make informed decisions and take action to achieve their goals.

COMMITMENT: At CEBACA commitment underlines every action taken by each member and it has contributed immensely to our success over the past decade.

QUALITY: At CEBACA quality is imperative, it determines every activity undertaken by us.

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Training panel

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Mr. R. Selvaraj (Essar)
Mr. M.Senthilkumar
Mr. B. Sivagnanaprakash

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Mr. V.T. Valluvan
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Mr. K. Kumar

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Mr. R. Arunagiri

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Mr. B.K. Balakrishnan (Co-ordinator)

Technical Resource Persons

Mr. Udayanand
Dr. A. Sudhakar

Diary and Calendar

Mr. S.G. Swaminathan
Mr. D. Veerapathiran

Cebaca Times Journal

Mr. D. Veerapathiran
Mr. S. G. Swaminathan

Contract – Terms and Conditions

Mr. D.Sabtharishi
Mr.J.udayanand
Mr.A.Sridhar



THE THEME

Building Integrity: Upholding Ethics in Construction

“ Ethics or simple honesty is the building blocks upon which our whole society is based, and business is a part of our society, and it’s integral to the practice of being able to conduct business, that you have a set of honest standards.” - Kerry Stokes

“Building Integrity: Upholding Ethics in Construction “ is a clarion call to reinforce ethical practices at the heart of the construction industry. As we navigate the Moral Foundations of Building the Future this theme champions the crucial role of integrity as we construct not only structures but also a legacy of trust and reliability.

In the construction sector, where the implications of misconduct can be significant—ranging from safety violations to economic and environmental damage—the necessity for a stringent ethical framework cannot be overstated. This edition of CEBACA Times delves into the moral underpinnings that support transparent practices,

accountability, and fairness across all levels of operations. We explore how upholding ethics enhances corporate reputation, ensures compliance with regulations, and fosters a positive workplace culture that attracts talent and investment.

At CEBACA we are constantly encouraging our members to embed ethical practices into their projects and business strategies, creating value that transcends the financial and elevates the community’s well-being. As we navigate the evolving challenges and opportunities, our commitment to ethical construction practices will pave the way for sustainable growth and innovation in our industry, ensuring that we build a future that upholds the dignity of all stakeholders involved.

Building
Integrity



SETTING THE PACE

April - June Report

“The momentum is building... The initial months of 2024 have been a whirlwind of dynamic action and inspiring gatherings, beginning with the Grand Installation. Under the new leadership, we’ve hit the ground running, launching ambitious initiatives and hosting numerous events that have energized our entire community.

Each Panel has been vigorously contributing, propelling forward a diverse range of activities that promise to enrich our association and the construction industry at large. The calendar for the remainder of the year is brimming with innovative events and transformative projects. As we continue to navigate through 2024, the sense of anticipation is high with much to achieve and even more to look forward to.”

The Grand Installation





The Coimbatore Builders and Contractors Association celebrated the installation of its 12th Administrative Panel at The Residency Towers. Mr. Datuk Seri Saravanan, Member of Parliament and Former Minister, Government of Malaysia, was the Chief Guest. Mr P.L.K. Palaniappan, Chairman of Rathna Group of Companies, and Ar. O. Lakshmanan from Design Group served as Guests of Honor. Additionally, Mr Muthuraman, MD of Lakshmi Ceramics, and Mr Murugan, MD of Protech Industries, were present to felicitate the new leadership under President Mr S.P. Raamanathan. The event saw participation from members, their families, and notable city figures.

Monthly Meetings April - June





The first CEBACA Monthly Regular Meeting of May 2024 was held at The Residency Towers on May 13th. The meeting's highlights included the signing of a memorandum of understanding (MOU) for a new plumbing lab at Thiagarajar College of Engineering, Madurai. This initiative is a collaborative effort between CEBACA, Lakshmi Ceramics, and the Alumni of Thiagarajar College of Engineering (Coimbatore Chapter). The meeting also featured a Product Presentation by VSI Sands.



The second monthly meeting of CEBACA was held at the Coimbatore Cosmopolitan Club on the 10th of June 2024. This session included a product presentation by FORMCONNECT, a panel discussion, business matters, and a special lecture titled “அருக்கு சுருக்கு அறிய வயப்படுகள்” by poet N. Gouthaman.

Monthly Meetings April - June



1st EC Meeting was held at Hotel Zone on the 29th of April 2024



2nd EC Meeting was held at Rathna Residency on the 27th of May 2024

Projects Training Panel:



The Civil Engineer's Technical Update Programme, Session 1, was held on May 28th, 2024, at AVM Campus, Coimbatore. This session focused on the "Implementation Of New Construction Technologies." The training also included an Industrial Visit to the 'Hikae Equis' facility.

Social Service Panel:



On April 21st, 2024, in celebration of World Earth Day, CEBACA, in collaboration with Isha Foundation, organized a cleanliness drive in R S Puram.



On May 29, 2024, CEBACA, in collaboration with Kousika Neerkarungal and the Indian Institute of Architects, Coimbatore Centre, started the earthwork excavation for the restoration of the Vannarkuttai water body. The project aims to restore the deteriorated Vannarkuttai pond by increasing its water-holding capacity, reinforcing its banks, and planting trees to improve the local ecosystem and water conservation. The event took place at the site and featured keynote speeches from Mr. Sivarajan, Secretary of Kousika Neerkarungal, and Ar. S Jeyakumar. The earthwork and desilting operations were officially inaugurated in the presence of Padma Shree Dr. V Ramani and Dr. Ashok Bakthavathsalam, promising significant environmental and community benefits.



CEBACA, in partnership with Siruthuli, signed an MOU to double Coimbatore's green cover within five years. The initiative was announced at Siruthuli's 21st anniversary, in the presence of State Industries Ministers TRB Rajaa, S Muthusamy and MP Saminathan along with Ms Vanitha Mohan, Co-Founder of Siruthuli, emphasizing community involvement in expanding local greenery and enhancing environmental sustainability.

Events



The President and Members of CEBACA attended the BMC Coimbatore launch event which took place at Hotel The Grand Regent on 14th May 2024.



The President and Members of CEBACA attended the CODCEA Office Bearers Installation function for 2024-2025 that was held at Cheran and Cholan Hall, Brookfields Mall on May 19, 2024.



President SP Ramanathan was the Chief Guest at the grand opening ceremony of the new Apex Marbles and Granites showroom on May 25, 2024, at KNG Pudur and lit the Kuthuvilakku.



President SP Ramanathan and the members participated in the installation ceremony of the Sular Civil Engineer Association (2024-2025) on May 2nd.



CELEBRATION SPACE

KNOW OUR MEMBER:



N Sukumar

Managing Director
Nikon Civiltech (P) Ltd

Where did you begin your academic journey?

Born and raised in an agrarian family from Coimbatore, I was the only child. I completed my schooling at GRG Matriculation School and higher secondary education at PSG Sarvajana School. My academic path led me to JNTU Kakinada, Andhra Pradesh, where I pursued Electronics & Communication Engineering becoming the first graduate in my family.

Why did you choose Civil Engineering?

My family's roots have been in agriculture. So, my initial interest was in farming & I still maintain some agricultural land. Despite being interested in mechanical engineering due to my father's background in manufacturing engineering components, my curiosity was stimulated by the challenges and scope of civil engineering.

Sensing the growing potential for construction sector in Coimbatore, and after discussing the real estate market trends with my friends Udayanand and Gunasekar who were already in the construction field, we started a new venture named Niketa Foundations. Fortunately, I was able to grasp things quickly and caught the pulse of the industry.

When did you find yourself in this field?

After graduating, I took the entrepreneurial path directly by continuing my father's business of manufacturing engineering components. In 1993, along with my friends, we started Niketa Foundations.

Our professional career began with construction and promotion of apartments under Niketa Foundations. After that, we had the opportunity to execute major projects like India Trimmings factory and GKNM Hospital, and since then we have been involved in several iconic projects in Coimbatore notably, the PSG Convention Centre, GD Experimenta Science Centre and ELGI School, showcasing our commitment to impactful and challenging projects.

Who were the people who inspired and influenced you the most?

My journey has been greatly inspired by my father, who was a model of hard work and ethical practices, despite his modest educational background. In the realm of business, Mr. D. Jayavarthanavelu, Chairman of LMW, played a pivotal role in my career by instilling confidence and offering unwavering support. Mr. Purushothaman, GM of the Civil Engineering Department at LMW, served as a mentor and guide, emphasizing fairness and integrity in the industry. Mr. Velumani, who has been with me since I was in 4th grade, was instrumental in expanding our business. Sadly, all four individuals I have mentioned are no longer with us.

What are some of your notable projects?

Over the past three decades, our company has handled a diverse portfolio, including residential, institutional, and industrial projects. Noteworthy collaborations include LMW, GD, Elgi, Premier Group, PSG and SNR Trust, reflecting our firm's capability to manage and excel in major industrial and institutional projects.

What is your advice to entrepreneurs?

To aspiring entrepreneurs, I emphasize the importance of hard work, ethical practices, and focusing on client satisfaction. I believe in creating job opportunities and maintaining a commitment to those who depend on you, as success in business is not just about profit but also about contributing positively to the community.

Life philosophy:

My philosophy is that every individual should contribute positively towards nation building. I am an active member in various social organizations, aiming to make a significant impact through community service and leadership.

What is your vision for CEBACA?

As a member of CEBACA, I cherish our association's camaraderie and envision fostering a stronger code of conduct within our community. The potential for skill and technological advancements in our field is immense, and I advocate for continuous improvement and adaptation to ensure our industry's growth and relevance.

What about your family?

Supported by my wife, a homemaker and pillar of strength, and two children who are following in my professional footsteps, I am committed to passing on the values of dedication and integrity. My daughter, Sindhu Mahalakshmi, and son, Swarup Krishna, who recently completed an MBA in Construction Management, are integral to our family business, poised to drive its future success.



TECH TALK



Mr. S. Sritharan (B.E, MBA)

Rishi & Associates.

The Industry Corner

In this first edition of “Tech Talk” we shine a spotlight on the dynamic shifts reshaping the construction landscape and the strategies to thrive amidst change. Explore how the industry is embracing new technologies, ethical and sustainable practices to adapt to evolving market demands.

The Importance of Risk Management in Construction Projects: An Indian Perspective

The construction industry is a cornerstone of economic development and urbanization, particularly in a rapidly growing country like India. From massive infrastructure projects such as highways, airports, and metro systems to residential complexes and commercial buildings, the sector plays a pivotal role in shaping the nation's landscape. However, the complexity and scale of these projects bring a multitude of risks that can jeopardize timelines, budgets, and overall project success. The major construction risks fall under the following categories: -Safety, Financial, Legal, Project, and Environmental risks.

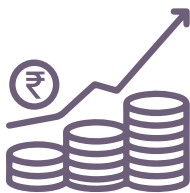
According to a report by the Ministry of Statistics and Programme Implementation (MOSPI), over 40% of infrastructure projects in India experience cost overruns, highlighting the critical need for effective risk management strategies. This is where the importance of risk management becomes evident. Risk management also plays a vital role in maintaining safety standards on construction sites. With a high rate of construction-related accidents in India, implementing robust risk management practices can significantly reduce the occurrence of accidents, ensuring the safety of workers and compliance with legal standards. This not only protects the workforce but also mitigates potential legal and financial repercussions for construction firms.

Risk management, by definition, is a systematic process of identifying, assessing, and mitigating risks that could potentially impact project outcomes. Risk management in construction encompasses a systematic approach to anticipating potential issues that might derail project timelines, inflate costs, or compromise quality, and attending to these risks according to their impact on the project.

Poor risk management can lead to quality issues, as rushed projects often compromise on standards to meet deadlines. This results in substandard structures that may not meet safety regulations, leading to potential hazards and increased maintenance costs. Additionally, failure to manage environmental risks can result in significant damage to ecosystems, attracting penalties and damaging the reputation of the involved firms. In the Indian context, where projects often face political, social, and economic pressures, the consequences of poor risk management can extend beyond financial losses to the project's stakeholders. For instance, the delayed completion of critical infrastructure projects like highways and bridges can have a cascading effect on economic growth, hindering the movement of goods and people and impacting related industries.



Safety



Financial



Legal



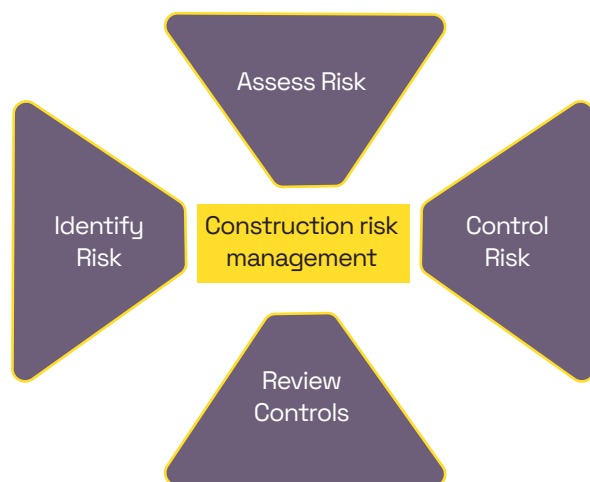
Project



Environmental

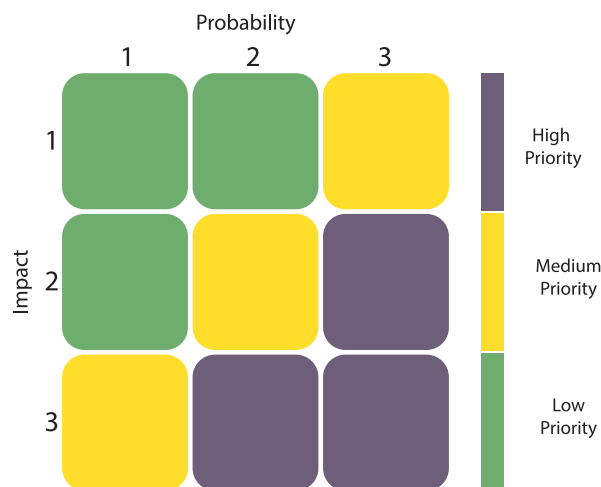
Steps to efficient construction risk management are as follows: -

- Identify risk
- Assess risk
- Control risk
- Monitoring & Review



The process of risk management begins with risk identification, where potential risks are recognized through methods such as brainstorming, historical data analysis, and consultation with experts. In Indian construction projects, which range from small residential buildings to massive infrastructure undertakings like highways, airports, and smart cities. The diversity of these projects necessitates a tailored approach to risk management, considering factors such as geographical conditions, local regulations, and socio-economic contexts. For example: - projects in coastal areas, must account to monsoon-related risks, while urban projects must attend the acquisition and regulatory risks.

Post the identification of risks, they must be assessed. Not all risks are equal. Some are more likely to occur, others less so. One way to assess your list of risks is to use a risk assessment matrix, which is a visual tool depicting potential risks affecting a project. The risk matrix is based on two intersecting factors: the likelihood the risk event will occur and the potential impact the risk event will have. In other words, it is a tool that helps you visualize the probability versus the severity of a potential risk. Depending on likelihood and severity, risks can be categorized as high, moderate, or low. Once these risks are categorized, it is the responsibility of the project manager to prioritize the risks and act accordingly.



Risk Assessment Matrix

Assessment of risks is followed by selection of suitable risk response strategies. Only when one understands types of risk response strategies, he can begin to develop a risk response plan. The following are the risk response strategies: - Avoid, Mitigate, Transfer, and Accept. For example: A construction project site which is prone to frequent flooding during monsoon, it is better to choose a site with better infrastructure rather than increasing expenditure to strengthen the foundation. This is a case of avoidance of risk. Similarly, the deputed person must analyse each risk and assign a response strategy.

Despite the clear benefits, several barriers hinder the implementation of effective risk management in India's construction industry. One significant barrier is the lack of awareness and training among project managers and stakeholders regarding advanced risk management techniques. Many construction firms, particularly smaller ones, rely on traditional methods that may not be sufficient to address complex risks. There is often a reluctance to invest in training and development, leading to a knowledge gap that can impede effective risk management.

Another barrier is the fragmented nature of the construction industry in India, with multiple stakeholders including contractors, subcontractors, government bodies, and private entities. This fragmentation can lead to communication gaps and inconsistent risk management practices. Moreover, cultural attitudes towards risk in the construction industry can be a barrier. There is often a tendency to view risk management as a reactive process, addressing issues only after they arise, rather than adopting a proactive approach. Changing this mindset requires a cultural shift within organizations, emphasizing the importance of anticipating and mitigating risks before they impact the project.

To address these challenges, industry stakeholders must adopt innovative solutions tailored to the Indian context. Leveraging digital tools such as Building Information Modelling (BIM) can enhance collaboration and provide real-time insights into project progress and potential risks. BIM allows for better visualization of project stages and helps in identifying potential clashes or issues before they occur, enabling proactive risk management.

Training programs focused on upskilling the labour force in advanced construction techniques and safety protocols can mitigate risks associated with human error. Collaborations with educational institutions and industry bodies can help in developing standardized training modules and certification programs to improve the skill levels of the workforce.

Risk management in construction projects is indispensable, especially in a dynamic and rapidly evolving context like the Indian construction industry. Effective risk response strategies—be it avoidance, transfer, mitigation, or acceptance—are essential in ensuring project success. Properly identifying and addressing risks can prevent cost overruns, delays, and quality issues, safeguarding both the financial and reputational aspects of construction firms. Implementing advanced tools and technologies, fostering continuous communication among stakeholders, and adopting proactive risk management practices can significantly mitigate potential hazards. Furthermore, training and upskilling the workforce, combined with regulatory reforms and government support, can create an environment conducive to effective risk management.

Ultimately, the ability to manage risks efficiently determines the success and sustainability of construction projects in India. By prioritizing risk management, the Indian construction industry can not only overcome its inherent challenges but also achieve new heights in delivering high-quality, timely, and cost-effective projects. As the sector continues to grow and innovate, embracing comprehensive risk management practices will be key to its long-term success and contribution to the nation's development.





AR.O. LAKSHMANAN

Managing Director, Design Group,
Past Chairman, IIA Coimbatore Centre

The Importance of Architecture in Our Lives and its Evolution

Architecture is more than just designing buildings. It is a multifaceted discipline that influences our lives in countless ways. From shaping our physical environment to improving our quality of life, architecture plays a critical role in society.

Architecture is responsible for shaping our physical environment. Buildings, bridges, Landscapes and other structures are essential components of the built environment, and architects are the creative minds behind their designs. Architects use their skills and expertise to create structures that are not only aesthetically pleasing but also functional and sustainable. By shaping our physical environment, architecture has a profound impact on the way we live, work, and interact with each other.

Architecture of earlier days played a vital role in creating a sense of identity and place. Buildings and public spaces can represent the culture, values, and history of a community. For example, a historic building or monument can remind us of our past and preserve our cultural heritage.

History of Indian Architecture. Dating back to 3300 BCE, the Harappan Civilization has played a pivotal role in shaping the new-age architecture. The Evolution of Architecture through different era in India.

Indus Valley Civilization (3300–1300 BCE)

One of the world's oldest urban cultures, displayed advanced city planning. Cities like Harappa and Mohenjo-Daro featured well-organized streets, drainage systems, and multi-story buildings made of baked bricks. The architecture was primarily utilitarian, with a focus on efficient city infrastructure.

Vedic Period (1500–500 BCE)

The Vedic period saw the construction of simple structures, often made of wood, for religious rituals and gatherings. Architectural focus was on functionality, reflecting the nomadic lifestyle of the early Vedic people.

Maurya Empire (322–185 BCE)

The Mauryan Empire, under Ashoka, left a significant architectural legacy. The Great Stupa at Sanchi, with its hemispherical dome and intricate gateways, is a key example. Ashoka Pillars, inscribed with edicts, showcased the use of stone as a medium for royal proclamations.

Satavahana and Kushan Period (1st century BCE – 3rd century CE)

The Satavahanas and Kushans contributed to rock-cut architecture. Caves at Ajanta and Ellora featured elaborately carved facades and interiors, displaying religious themes through sculptures and paintings.

Gupta Empire (4th–6th century)

The Gupta period is often considered the “Golden Age” of Indian art and architecture. Temples, such as those at Dashavatara Temple at Deogarh, began to emerge. Gupta architecture displayed a harmonious blend of sculpture and structural design.

Medieval Period (7th–17th century)

The Chalukyas, Rashtrakutas, and Pallavas contributed to temple architecture in the south. The Shore Temple at Mahabalipuram is an excellent example.

Dravidian Empire (300BCE-18th century)

Dravidian architecture, or the Southern Indian temple style, is an architectural idiom in Hindu temple architecture that emerged from Southern India, reaching its final form by the sixteenth century. Gopurams around a large temple dwarf the older central structures. In the south, the Vijayanagara Empire erected grand temples like the Virupaksha and Vittala temples in Hampi, showcasing a unique Dravidian style.

Mughal Empire (16th–19th centuries) Islamic Architecture

Mughal architecture, a fusion of Persian, Timurid, and Indian styles, reached its zenith. The Taj Mahal, a masterpiece of symmetry and white marble, is a symbol of Mughal architectural splendor. The Delhi Sultanate and later the Mughal Empire brought Islamic architectural styles. The Qutub Minar and the complex at Fatehpur Sikri showcase intricate carvings and the use of red sandstone.

Colonial Period (17th–20th centuries)

European colonial powers, especially the British, left an imprint on Indian architecture. The Victoria Memorial in Kolkata, featuring a blend of British and Mughal architecture, is a prime example. Indo-Saracenic architecture emerged, combining Indian, Islamic, and European elements

Post-Independence Period (20th century–present)

A Tradition retained Post Independence architecture in India worked closely with a modernist design language. The works of Le Corbusier, Louis Kahn, Pierre Jeanneret, Maxwell Fry, Charles Eames, Jane B Drew found their way towards India in the 20th Century.

Balkrishna Doshi was associated with Louis Kahn to develop the Indian Institute of Management in Ahmedabad created a new role for architecture that was based on pure inherent order and geometry.

Charles Correa was influenced by Le Corbusier's use of striking concrete forms. He started developing his works with structures like Kanchanjunga apartments in the 1970s, the art centre in Jaipur in the 1980s and several other prominent works during the later decade.

Anant Raje was invited by Louis Kahn personally to work in his office in Philadelphia. Raje worked there from 1964 to 1969 in close association with the master architect. He emphasized open planning, use of local materials, and consideration of climate and traditional Indian architectural values in his works.

Achyut Kanvinde was then sent by the Government of India to study at Harvard where he worked under Walter Gropius and was influenced by his thinking and teaching. The European masters of the Bauhaus – Albert Bayer, László Moholy-Nagy, Marcel Breuer, and the Swiss American architectural historian Siegfried Giedion also had a great impact. Some of his famous batchmates were Paul Rudolph, I. M. Pei and John Perkins.

Raj Rewal had experience working with Michel Ecochard in Paris proved to be an instigator for his design ideologies. Raj Rewal's understanding of bulk and scale to emphasise symbolism is best displayed in this project located in the Pragati Maidan in New Delhi

Laurie Baker was a pioneer of sustainable architecture as well as organic architecture, incorporating in his designs even in the late 1960s, concepts such as rain-water harvesting, minimizing usage of energy-inefficient building materials, minimizing damage to the building site and seamlessly merging with the surroundings. He known as the 'Gandhi of architecture',

the 'master of minimalism' gave India low-cost building design with maximum efficiency and just the right amount of aesthetics.

Many more people played a pivotal role in the evolution of architecture by taking cues from the ancient to define the modern.

Parametric Architecture is said to be the next revolution after the Industrial revolution. Computational design methods, robotics and automation have become a crucial part of architecture in the new age. With the 3d printing industry planning to build an interplanetary architecture.

On a global scale, this growth is in an uproar, however, Indian architecture has seen a blend between the past and the future forming a unique school of thought. Architects and designers are closely embracing cutting edge technology but are forming traditionalist interpretations of the same.

Globalisation is also leading to an increased verticality in the cosmopolitans with towering skyscrapers and multi-use buildings, the future is in buildings that have 'tech' as a keyword in them.

An AI Architect is responsible for designing and leading the implementation of artificial intelligence infrastructures within an organization. This role focuses on optimizing AI technology integration to transform business processes and drive innovation effectively and ethically. AI will not replace architects, but architects who use AI will replace those who don't."

A few ways that AI can help architects is by helping them to explore diverse design options quickly, find out how buildings can be constructed in an energy efficient way, automate tasks such as 3D printing, and to use Data and metrics to help make the decision-making process more efficient with the help of technology project management can be done better making construction more efficient and faster.

AI can assist architects in identifying patterns or correlations between various factors in materials research, which a human might overlook. This could reveal new opportunities for innovation, potentially leading to the development of groundbreaking architectural materials in the future.



Dr. A. Sudhahar

Chief Consultant, DIMENSIONS
Chairman – Association of Consulting Civil Engineers
(India), Coimbatore Centre

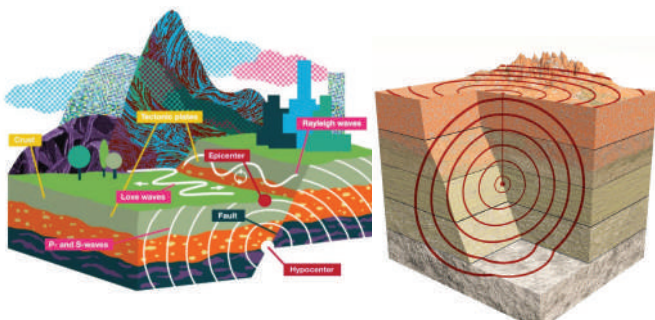
Earthquake Resistant Building Construction – An Overview Part 1

Dear Readers,

This series is a small attempt to understand the nuances of earthquakes, the general principles and related techniques to build earthquake resistant structures. The various parts of this series are a collection of information obtained from various open sources and curated by experience gained through design and execution of various structures and my personal involvement in the rebuilding of the affected areas after the Bhuj earthquake in the year 2001. However, for a more detailed understanding of the subject, it is recommended that the reader may refer to specialist literature and design monographs on the subject. For easiness of understanding, the subject has been dealt with in a question-and-answer format. For more specific queries, the reader may contact the author. Happy learning!

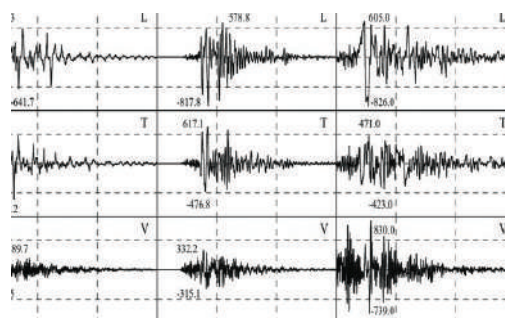
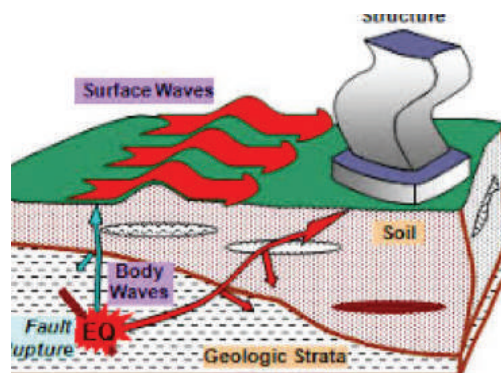
What is an Earthquake?

It is a sudden movement of a local area of the earth's crust due to various reasons. It is accompanied by sudden release of energy.



What are the effects of an earthquake?

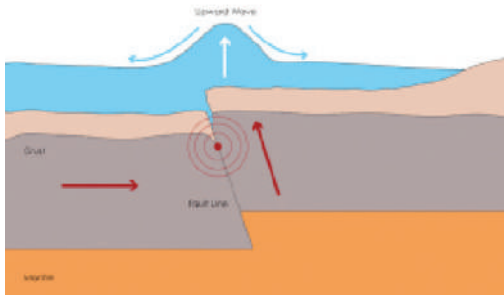
Ground Shaking



Ground Failure



Tsunami



Fire due to earthquake



Electric Shocks during earthquakes



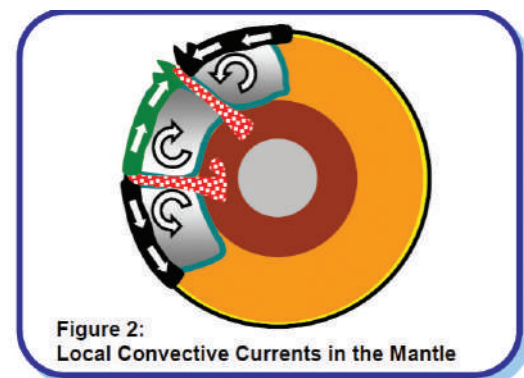
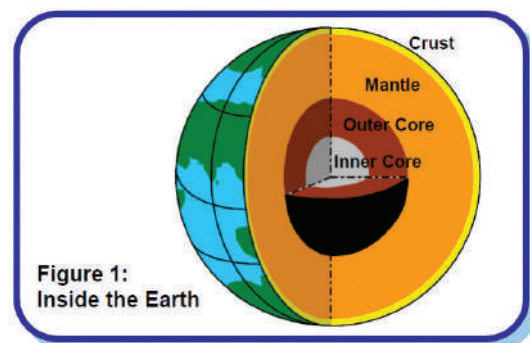
Other Accidents and collapses

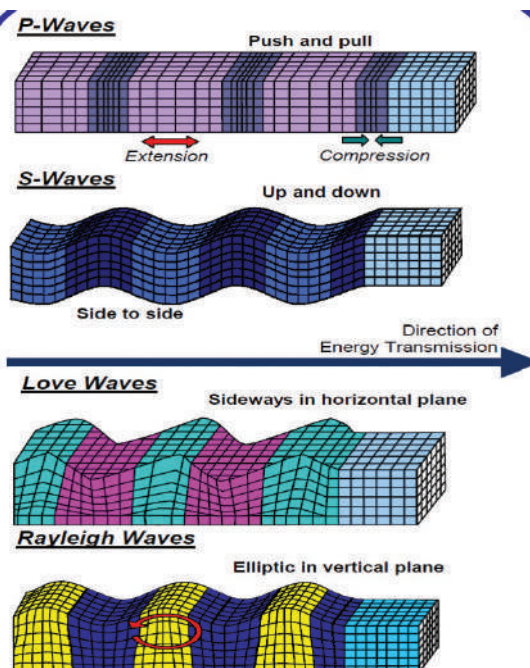
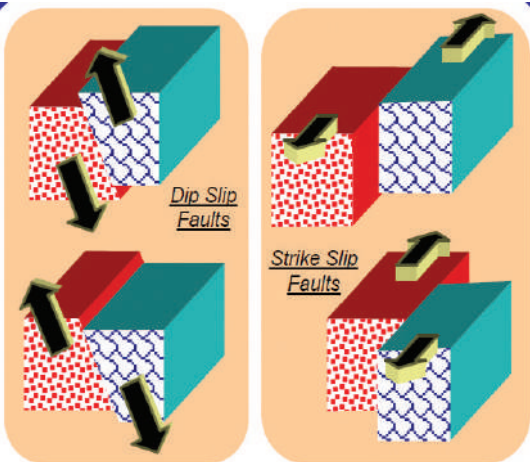
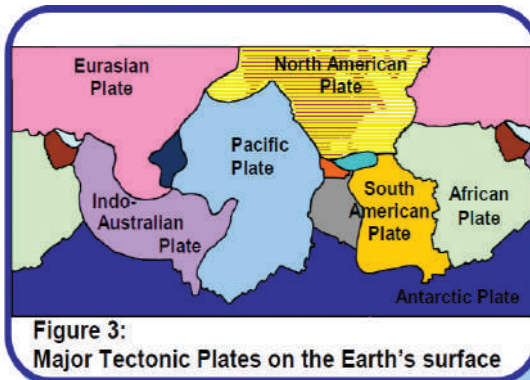


What Causes an Earthquake?

- Movements in the earth's mantle
- Tectonic plate movements
- Local failure due to slips along fault lines in the crust

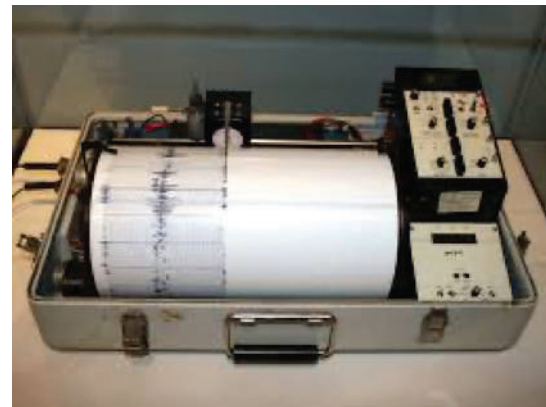
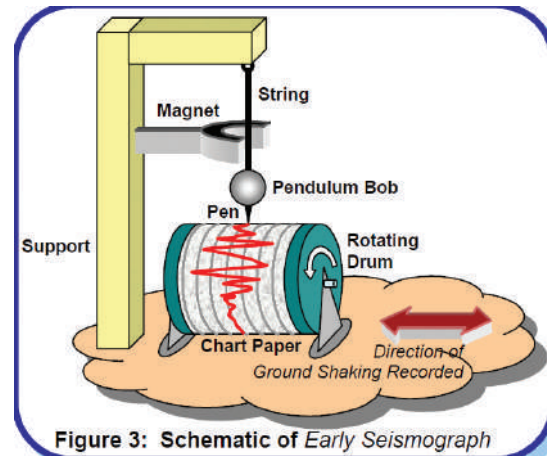
What are the types of earth movements during an earthquake?





How are earthquakes measured?

- Seismographs are used to measure earthquakes
- The Richter scale is a common representation of the magnitude of an earthquake



To be continued.....



Mr. Sivagnanaprakash

M/s Selva Vinayakar Enterprises

A Study on Structural Applicability of Flyash Bricks with Quarry Dust – An Ecofriendly Alternative for Clay Bricks

This is an original research paper by Balaraju Sivagnanaprakash, Palaniswamy Murthi and Alan Sekaran from the Department of Civil Engineering, R.V.S Technical Campus, Coimbatore, Tamil Nadu, India and Vivekananda College of Engineering for Women, Tiruchengode, Tamil Nadu, India.

Abstract:

An environmentally sustainable system must maintain a stable resource base avoiding over-exploitation of non-renewable resource systems. Despite the omnipresence of clay brick and fly ash brick, environmental knowledge about its composition and properties is still scarce. This paper studies the hazards in clay brick and advantages in fly ash brick extending with a comparative study on material properties of clay brick and fly ash brick. The fly ash brick (QFAC brick) used for this study is composed of fly ash, quarry dust, and cement.

QFAC brick made of fly ash was found to be an eco-friendly material protecting the environment through conservation of topsoil, reduction in carbon emissions, and utilization of waste products like fly ash and quarry dust. Compressive strength, tensile strength, durability, water absorption, impact resistance, and thermal conductivity of QFAC bricks were investigated and compared with conventional clay bricks. The compressive strength of QFAC brick was 15% higher than that of clay bricks. The flexural strength of QFAC brick was found to be twice that of clay brick. The average water absorption of QFAC brick was as low as 10%. The QFAC brick also possessed high impact resistance and high durability. The thermal conductivity of QFAC brick was as low as that of clay bricks. Hence QFAC bricks are a superior replacement and environmentally sustainable material for clay bricks.

Introduction

The building construction sector consumes conventional materials such as brick, clay, sand, gravel, and cement, etc., which are generated directly or indirectly from natural resources. Bricks made out of clay are a product that proved its credence since the dawn of civilization.

There is a worldwide shortage of natural resource material for the production of conventional bricks. These resources are over tapped, unmindful of the consequences, as a result of which barren lagoons have replaced vast stretches of erstwhile fertile land. Advancement in material engineering has yet to render earth obsolete as a building material in both financial- and resource-challenged places. Furthermore, production of conventional brick involves a firing process that generates atmospheric pollution. An issue arising out of these activities plays a vital role in the search for innovative, environmentally friendly, and ready-to-use building composites that combine higher efficiency and quality in the building process with improved thermal resistance. The urge to use eco-friendly, low-cost, and lightweight construction materials in the building industry has brought the need to investigate fly ash bricks by benefiting the environment as well as maintaining the material requirements affirmed in the standard.

The technology for producing fly ash bricks is easily adaptable by existing clay brick factories. Furthermore, it requires less manpower and less area for material processing than in the case of clay brick production. Fly ash brick plays a major role in the abatement of carbon-dioxide, a harmful greenhouse gas mass emission, that is threatening to throw the earth's atmosphere out of balance. This resource material, if not managed properly, may pose environmental challenges. The applications of fly ash include cellular concrete products, lightweight aggregates, manufacture of cement and asbestos, road construction and embankment, backfill, land development, bricks, blocks, and masonry walls. Fly ash brick reduces up to 30% the use of cement mortar during laying and plastering, reducing the cost of construction. As no clay is used in the manufacture of fly ash bricks, the scope of efflorescence is negligible.

It continues gaining strength as the ages of curing increase. Loss due to breakage under standard working conditions is less than one percent. Fly ash brick has more or less equal weight as that of conventional clay brick. It weighs around 3 to 3.2 kg per brick. A sustainable environment can be promoted by proper consumption or recycling waste materials. The recent decades have witnessed

the increase in number of studies which are being done on recycling the waste, particular on potential alternatives to building materials. Brick with good acid resistivity finds its application in industries such as chemicals, steel, and metalworking, pharmaceuticals, pulp and paper, food and beverage, public utilities, etc. Chemical-resistant brick provides thermal, mechanical, and chemical protection for these kinds of industries. When properly processed, waste materials can effectively function as construction materials that readily meet design specifications. Fly ash utilization in the country is gaining momentum owing to the stringent regulations that India's Ministry of Environment and Forests has stipulated to increase the benefits of using fly ash for various products.

Manufacturing QFAC Bricks

QFAC brick was made out of 40% class F fly ash, 10% cement, and 50% quarry dust. The materials needed for manufacturing QFAC brick are class F Fly ash, ordinary Portland cement, and quarry dust. The materials are mixed thoroughly in dry state in a pan mixture. Water is added to the required consistency and the mixture is fed into the molding machine. In the moulding machine the mixture is compressed hydraulically or mechanically from 125 mm thickness to 75 mm thick, getting the size of 230×105×75. The moulded brick is kept in a closed environment for a day and then stacked in the open air and water cured.



Fig. 1. QFAC bricks.

The chemical composition of the class F fly ash from a thermal power plant is shown in Table 1.

S.No	Constituent		Value
1.	Silica	SiO ₂	54.92
2.	Alumina	Al ₂ O ₃	23.04
3.	Iron	Fe ₂ O ₃	6.62
4.	Calcium Oxide	CaO	3.84
5.	Magnesium Oxide	MgO	2.82
6.	Loss on Ignition	LOI%	2.88

Methodology

Due to the scarcity of conventional masonry materials and energy-related issues, alternative masonry materials are promoted. Several studies have focused on improving and stabilizing the development and production of these kinds of bricks in terms of strength, shrinkage, thermal conductivity, and durability to meet building standards.

In this paper a conventional clay brick of size 230×100×75 mm and a QFAC brick of size 230×105×75 mm was taken for comparative study. The material properties such as compressive strength, flexural strength, water absorption, impact resistance on bricks, and durability were determined on clay bricks and QFAC bricks during days 7, 14, 21, and 28 of curing. Compressive strength is an important property of brick, and its value should not be less than 3.5 MPa for a standard brick. Water absorption indicates the quantity of water absorbed, proving the brick to be more permeable. The compressive strength and water absorption tests were conducted as per IS 3495 (Parts 1 and 2): 1992.

The flexural strength represents the highest stress experienced within the material at the moment of rupture. The single point load flexural strength test was conducted as per ASTM: C67-13. Flexural strength of alternative building materials is important to evaluate the performance when subjected to lateral loads due to wind, flood, or any other load that can cause out-of-plane bending in a wall.

The impact resistance of QFAC and clay bricks was determined by field test. Thermal conductivity is a measure of the inherent ability to transfer heat. The lower thermal conductivity indicates the greater insulating effect of the material. The thermal conductivity test was conducted on brick walls in order to investigate the heat transfer which has a vital role in environmental thirst. The walls were heated on one side up to 80-90°C for a period of 3 hours in the laboratory and the temperature was noted on both sides for the next 3 hours without heating. The sensors were placed on both sides of the wall and the temperature differences were recorded.

Finally, the durability is determined for both QFAC brick and clay brick using sulphuric acid and hydrochloric acid. Various percentages such as 1%, 2%, and 3% acid solutions were used for conducting the acid resistivity test.

The percentage of erosion was represented graphically and the results of QFAC bricks were compared with clay bricks.

Results and Discussion

It is important in masonry design to determine the appropriate ultimate strength of the masonry units. The results of compressive strength, flexural strength, water absorption, impact resistance on bricks, and durability of clay bricks and QFAC bricks were graphed and discussed.

The compressive strength of QFAC brick progressively increased from 3.44 N/mm² to 7.95 N/mm² during the curing period of 7 days and 28 days, respectively, which is shown in Fig. 2. The compressive strength of clay bricks remained the same (6.75 N/mm²) for all 28 days of curing. The compressive strength of a 28-day-cured QFAC brick was found to be 15% higher than the best standard clay brick.

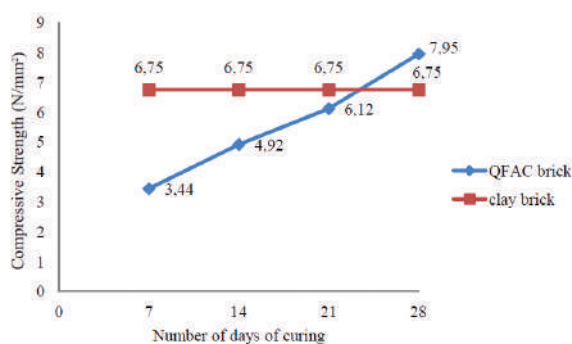


Fig. 2. Comparison of compressive strength in bricks.

The flexural strength of QFAC brick exhibited a similar result to that of compressive strength. The flexural strength increased from 1.032 N/mm² to 2.299 N/mm² (Fig. 3) during the curing period from 7 days to 28 days, whereas flexural strength of clay brick remained constant and also the strength resulted higher for QFAC brick when compared to clay bricks. The 28 days cured QFAC bricks had 2 times higher flexural strength than the clay bricks.

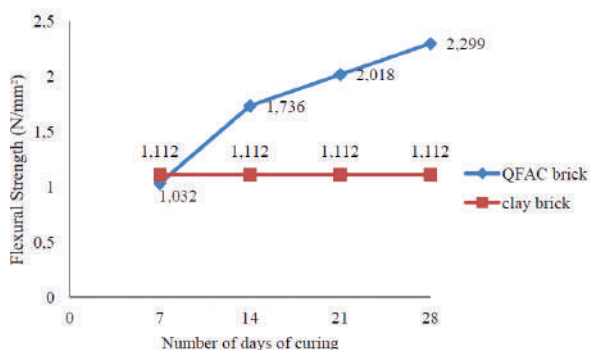


Fig. 3. Comparison of flexural strength in bricks.

From the result it is evident that the fly ash brick masonry can withstand higher flexural load than the clay bricks. Water absorption is a major factor for the durability of bricks. The high absorption of water would contribute to a rapid deterioration of the material. Water absorption of QFAC bricks was lower compared to clay brick during all the days of testing; this may result in a reduction of damping. The water absorption of QFAC bricks decreased from 14.2% to 7.96% as the days of curing increased from 7 days to 28 days (Fig. 4), whereas that of clay brick remained the same at 18%.

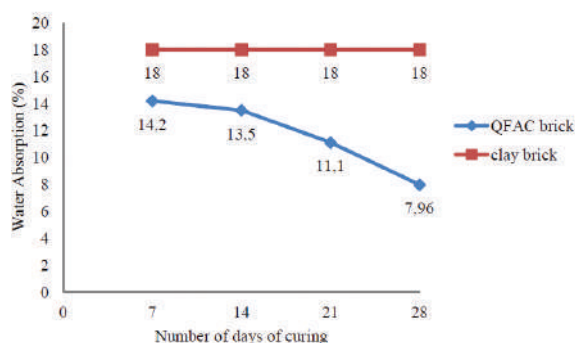


Fig. 4. Comparison of water absorption in bricks.

Brick with 8% average water absorption is 10 times more durable in resisting salt attack than that with water absorption of 20%. To mitigate the adverse effects but at the same time retain the advantages associated with porosity, the water absorption of facing bricks for masonry brickwork should preferably be maintained at around 10%. This explains why brick walls require comparatively minimum maintenance in the course of time.

In addition, from the field impact resistance test result on both clay brick and QFAC brick, the number of broken pieces was found to be 3 for QFAC bricks and that for Clay bricks was 7 (Fig. 5). From this result it can be inferred that QFAC bricks have better impact resistance than clay bricks.

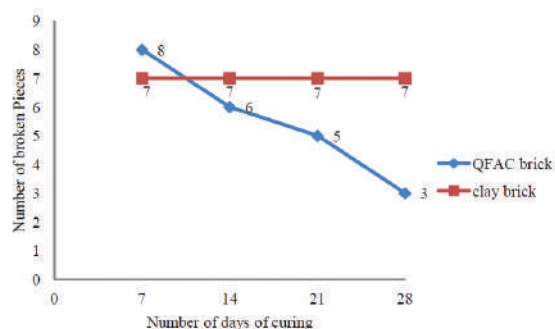


Fig. 5. Comparison of impact resistance on bricks.

Thermal conductivity is an important criterion of masonry materials, as the thermal conductivity influences the use of the material in engineering applications. The thermal conductivity of a brick is the rate at which a brick conducts heat. Decreasing the thermal conductivity of building material will lead to significant savings in the consumed energy by heating and air-conditioning. The thermal conductivity test results showed a similar behaviour in both clay bricks and QFAC bricks (Fig. 6).

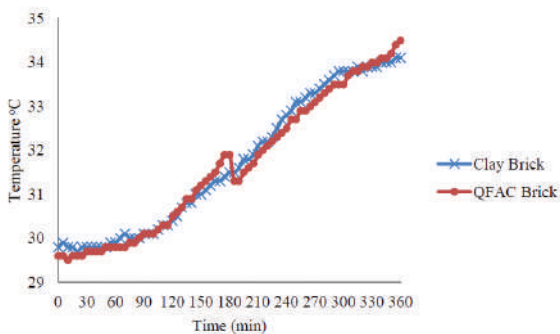


Fig. 6. Comparison of thermal conductivity of bricks.

This implies that the thermal property of QFAC bricks was equally good when compared with conventional clay bricks. The durability of QFAC brick was also found to be higher when compared to clay brick. The loss of weight exhibited by QFAC brick varied from 2.169% to 2.94%, which was less when compared to clay brick for all concentrations of hydrochloric acid used – namely 1%, 2%, and 3% (Fig. 7).

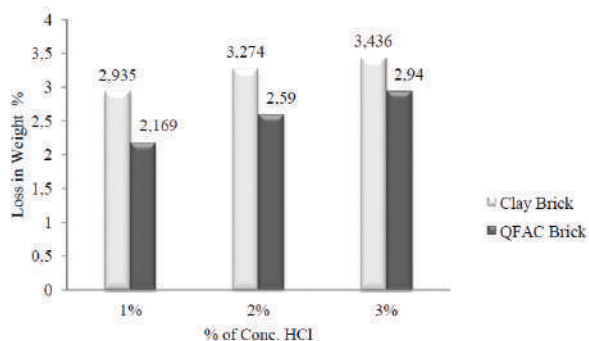


Fig. 7. Comparison of durability under various % of HCl.

A similar behaviour was observed with QFAC brick during a durability test using hydrochloric acid, the loss of weight varied from 1.11% to 2.1% (Fig. 8), which was less when compared with the percentage of erosion of clay brick. It was confirmed that the mechanical properties of QFAC brick increases as it gets aged, thus indirectly increasing the durability of the structure.

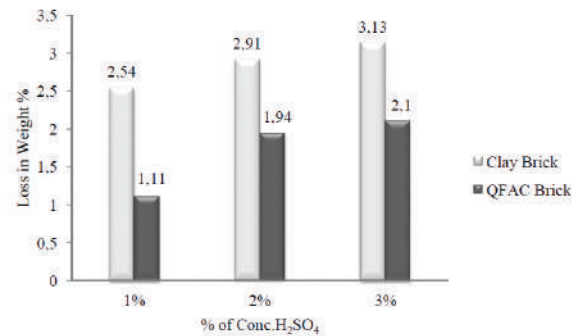


Fig. 8. Comparison of durability under various % of H₂SO₄.

Conclusion

Based on various tests conducted on clay brick and QFAC brick (230×105×75 mm), it was concluded that the QFAC brick was comparatively better in all aspects such as strength, economy, and environment. QFAC bricks consume less energy during the manufacturing process and do not emit greenhouse gases. These are durable and have low water absorption and low thermal conductivity. The compressive strength of QFAC brick is 7.95 N/mm² at 28 days of curing, which is 15% higher than that of conventional clay bricks. The 28 days flexural strength of QFAC brick (2.299 N/mm²) was twice than that of conventional clay bricks. The water absorption of QFAC bricks decreased gradually from 14.2% for 7 days curing to 7.96% for 28 days curing, indicating favourable values within 20% of its self-weight. The thermal conductivity of the QFAC bricks resulted in negligible differences compared to clay bricks and maintained the same standard. The QFAC bricks possess high durability and good impact resistance. Hence the QFAC brick of attempted material, composition, and size is an environmentally sustainable and an amiable alternative to clay bricks.



Er. BK S. BALAKRISHNAN

Managing Partner, M/s. BK POWER

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Fire hazards and Electricity.

Fire in buildings due to the usage of electricity is common since the day of the invention of electricity. The transmission, distribution, storage, and utilization of electrical energy can have the potential to contribute to fire hazards. In India, statistics show a large number of fires in buildings are caused due to electrical short-circuiting in low voltage (230 - 440 V) systems.

It is a common belief that most electrical fires are caused by a short-circuit, there are many other possible causes of ignition as well. These can include improper installation, improper usage, and inadequate maintenance (e.g. operation under overload, operation under unsuitable conditions, inadequate heat dissipation, faulty ventilation).

Prevent Electric Shock and Electrical Fires in Electrical Installation as per Indian standards.

What is RCCB

Residual Current Circuit Breaker, or RCCB in short, could prevent any unnecessary and unfortunate human deaths. RCCB is a device in your house – office – hotel -resort or any building that detects and measures current leakage. It is installed in the electrical distribution box inside your building.

You might find a ELCB (Earth Leakage Circuit Breaker) in your house or anywhere instead. ELCB is old technology and is obsolete. It is advised you replace them if you find one.

How Does RCCB Work

Upon detecting an electricity leakage in the circuit that exceeds the tripping value, a functioning RCCB will automatically trip and isolate electrical supply. Thus, preventing the leakage current from causing any damage or harm.

Why Is RCCB Important

RCCB is a device that detects leakage current, which is why, it safeguards you from Fire hazards, Electric shocks, or even worse, Electrocution. However, as an electromechanical device, RCCB may subject to failure after a period of time. That's why we need to test it regularly to ensure it is still functioning.



Mr. S. P. Raamanathan
President CEBACA

The Kallanai Dam

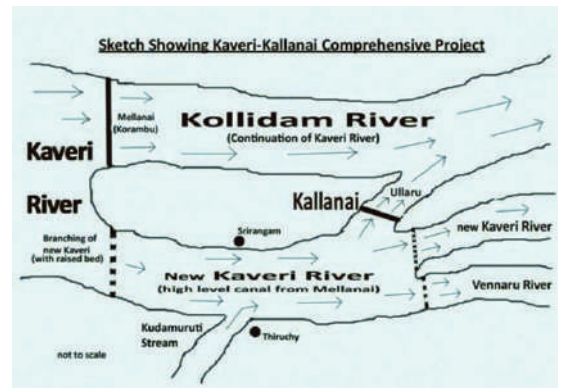
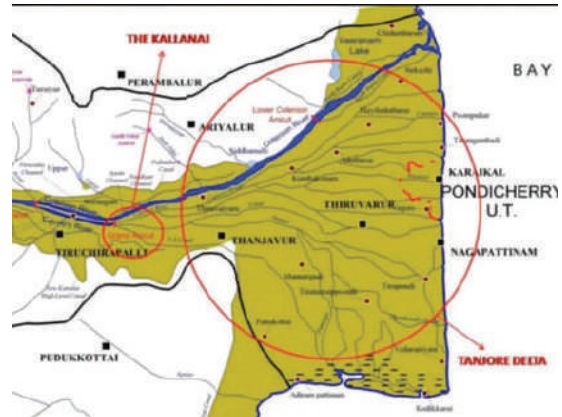
கல்லணை இந்தியாவின் தமிழ்நாட்டில் உள்ள உலக பழமை வாய்ந்த அணையாகும். இது காவிரி மீது கட்டப்பட்டுள்ளது. இது திருச்சிக்கு மிக அருகில் உள்ளது. திருச்சியில் அகண்ட காவேரி என அறியப்படும் காவிரி ஆறு முக்கொம்பில் வடபுறமாக கொள்ளிடம். தென்புறமாக காவிரி என இரண்டாகப் பிரிகிறது. இவ்விடத்தில் ஆங்கிலேயர் ஆட்சியில் மேலணை கட்டப்பட்டுள்ளது காவிரிக்கும் கொள்ளிடத்துக்கும் இடையில் திருவரங்கம் ஆற்றுத்தீவு உள்ளது அங்கிருந்து காவிரி ஆறு கிளை கல்லணையை வந்தடைகிறது அங்கு காவிரி ஆறானது உள்ளாறுகொள்ளிடம், காவிரி , வெண்ணாறு, புது ஆறு. என 4 ஆகப் பிரிகிறது. உள்ளாறுகொள்ளிடம் மீண்டும் கொள்ளிடத்தில் இணைகிறது காவிரி இவ்வாறு கல்லணை கட்டப்பட்டுள்ளது.

பாசன காலங்களில் காவிரி. வெண்ணாறு, புது ஆறு ஆகியவற்றிலும். வெள்ளக் காலங்களில் கொள்ளிடத்திலும் தண்ணீர் கல்லணையில் இருந்து திறந்துவிடப்படும். அதாவது வெள்ள காலங்களில் கல்லணைக்கு வரும் நீர் காவிரிக்கு இடது புறம் ஓடும் கொள்ளிடம் ஆற்றில் (முக்கொம்பில் காவிரியில் இருந்து பிரிந்த கிளை ஆறு) திருப்பி விடப்படும் எனவே தஞ்சாவூர், நாகப்பட்டினம் மாவட்டத்தின் பல இலட்சம் ஏக்கர் நிலம் வெள்ளத்தில் இருந்து காப்பற்றப்படுகிறது இந்த அணை கரிகாலன் என்ற சோழ மன்னனால் 2 ஆம் நூற்றாண்டில் கட்டப்பட்டது. தற்போதுள்ள அணைகளில் கல்லணையே மிக பழமையானது எனவும், தற்போதும் புழக்கத்தில் உள்ளது எனவும் அறியப்படுகிறது. இதுவே உலகின் மிகப்பழமையான நீர்ப்பாசனத் திட்டம் என்றும் கூறப்படுகிறது. மணலில் அடித்தளம் அமைத்து கல்லணையைக் கட்டிய பழந்தமிழர் தொழில்நுட்பம் இன்று வரை வியத்தகு சாதனையாகப் புகழப்படுகிறது

கல்லணையின் நீளம் 1080 அடி அகலம் 66 அடி உயரம் 18 அடி இது நெளிந்து வளைந்த அமைப்புடன் காணப்படுகிறது கல்லும் களிமண்ணும் மட்டுமே சேர்ந்த ஓர் அமைப்பு 1900 ஆண்டுகளுக்கு மேலாக காவிரி வெள்ளத்தைத் தடுத்து நிறுத்தி வருவது அதிசயமே ஆகும். 1839 இல் அணையின் மீது பாலம் ஒன்று கட்டப்பட்டது. பல இடங்களிலிருந்து தினந்தோறும் ஏராளமானோர்

இவ்வணையைக் காண வருவதால், இது ஒரு சுற்றுலாத் தலமாகவும் விளங்குகிறது.

பல நூற்றாண்டுகளுக்கு முன்பு தமிழகத்தை ஆண்ட கரிகால சோழன் காவிரியில் அடிக்கடி பெருவெள்ளம் வந்து மக்கள் துயரப்பட்டதைக் கண்டு அதை தடுக்க காவிரியில் ஒரு பெரிய அணையைக் கட்ட முடிவெடுத்தான் ஒரு நொடிக்கு இரண்டு லட்சம் கனநீர் பாயும் காவிரியின் தண்ணீர் மேல் அணைக்கட்டுவதற்கும் ஒரு வழியைக் கண்டுபிடித்தார்கள் தமிழர்கள். காவிரி ஆற்றின் மீது பெரிய பாறைகளைக் கொண்டுவந்து போட்டனர் அந்தப் பாறைகளும் நீர் அரிப்பின் காரணமாக கொஞ்சம் கொஞ்சமாக மண்ணுக்குள் சென்றன. அதன் மேல் வேறொரு பாறையை வைத்து நடுவே தண்ணீரில் கரையாத ஒருவித ஒட்டும் களி மண்ணைப் புதிய பாறைகளில் பூசி இரண்டயும் ஒட்டிக்கொள்ளும் விதமாகச் செய்தனர் இதுவே இவ்வணையினைக் கட்டப் பயன்படுத்தப்பட்ட தொழில்நுட்பமாகும்.



Member Milestones

Nivasan Udyana: A Pinnacle of Luxury Living

Introduction to Nivasan Udyana Nestled near CODISSIA in Coimbatore, Nivasan Udyana is making a name for itself as a luxurious destination, offering an unmatched lifestyle experience. Spearheaded by Nivasan Homes Private Limited, this prestigious mixed-use development is redefining the standards of upscale living with its meticulously designed villas, apartments, and comprehensive amenities.

A Visionary Development With over three decades of experience, Nivasan Homes has crafted a reputation for excellence in the real estate sector. Nivasan Udyana, is a testament to their commitment to quality and innovation. The project aims to cater to the discerning tastes of its residents, providing them with a sanctuary that blends comfort with elegance.

Strategic Location and Accessibility Strategically located minutes away from Coimbatore International Airport, Nivasan Udyana offers convenient access to the city's major attractions and business hubs. The development's proximity to top schools, IT parks, and healthcare facilities makes it an ideal choice for families and professionals alike.

Design and Architecture The architectural ethos of Nivasan Udyana focuses on blending the indoors with the outdoors, ensuring a seamless transition that enhances the living experience. The development features a variety of residential options, including:

- **Independent Villas:** Ranging from 5334 to 6433 square feet, these villas offer private gardens and expansive layouts.
- **Row Houses:** Built on plots of 1900 square feet, designed for optimal space utilization.
- **Apartments:** Available in 2 and 3 BHK configurations, with sizes ranging from 1350 to 1860 square feet, catering to different family sizes and preferences.

Lavish Amenities At the heart of Nivasan Udyana is a sprawling 25,000-square-foot clubhouse equipped with state-of-the-art facilities, including:

- A fully equipped gymnasium
 - Multiple swimming pools
 - Badminton courts
 - Expansive indoor and outdoor play areas
- These amenities are designed to foster a community spirit and provide residents with spaces to relax and rejuvenate.

Environmental Considerations and Green Living Nivasan Udyana is committed to sustainability and green living. The development incorporates eco-friendly practices and materials, ensuring a minimal environmental footprint while enhancing the quality of life for its residents.

A Commitment to Excellence Nivasan Udyana is not just a residence but a statement of lifestyle, offering an unrivalled living experience in Coimbatore. It represents the pinnacle of luxury and a commitment to excellence that Nivasan Homes has upheld throughout its operations.



Commercial East side view



Commercial West side view



Circulars & Government Orders (GO's)

REVISION OF STAMP DUTY W.E.F 03.05.2024

(TN Act 13/2024)

DESCRIPTION OF INSTRUMENT	Article	EXISTING STAMP DUTY (Rs.)	REVISED STAMP DUTY (Rs.)
Adoption	3	100	1000
Affidavit	4	20	200
Agreement (Not otherwise provided for)	5(j)	20	200
Articles of Association	10	300	500 for every 10 Lakhs on authorized capital Max.Rs.5 Lakhs
Cancellation	17	50	1000
Copy or Extract	24	20	100
Counterpart or Duplicate	25	20	500
Lease	35		Security deposit whether repayable or not included
Memorandum of Association	39	200 or 500	200
Partition Non family	45(b)	4% on value of Separated share	4% on market value of Separated share
Explanation to 45 46B, 55			Family shall include legal heir of deceased family member
Partnership	46A	300	1000
POA	48 (a)	5	500
	48 (b)	15	500
	48 (C)	100	1000
	48(d)	175	1000

Online Land Records do not need “Attestation”

From

Dr. T.G. Vinay, I.A.S

Director of Survey and Settlement,
‘Survey House’,
Chepauk, Chennai-05

To

1. The Principal Secretary to Government/
Commissioner, Greater Chennai
Corporation, Ripon Building, Chennai -3.
2. The Member Secretary,
Chennai Metropolitan Development
Authority,
‘Thalamuthu-Natarajan Maaligai’,
No.1, Gandhi Irwin Road,
Egmore, Chennai – 600 008.
3. The Director,
Town and Country Planning,
CMDA Building,
Koyambedu, Chennai - 600107.
4. All District Collectors

Rc.K8/23073/2021 dated: 30.01.2023

Sir,

Sub: Computerisation of Land Records – issuance of computerized online land records – no need for getting ‘Attestation’ on the copies of the online land records – reg.

Ref: 1. G.O.(Ms). no. 303 Revenue [SS-II(2)] Department, dtd: 27.12.2016
2. G.O.(Ms). no. 382 Revenue [SS-II(2)] Department, dtd: 03.09.2003.
3. G.O.(Ms). no. 383 Revenue [SS-II(2)] Department, dtd: 03.09.2003.

I invite kind attention to the references cited.

It is submitted that currently, the land records (textual data) of (i) Rural (ii) Urban have been computerized and the land records of 311 Taluks out of 313 Taluks have been brought to online usage across the State using TamilNilam (Rural) and (Urban) software. The land records of Natham land records are yet to be brought online.

In respect of spatial data, all the 55.02 lakh (FMS) Field Measurement Sketches and in respect of urban maps, Block Maps in 137 towns across the State have been brought to online usage. Both the textual and spatial data have been hosted in <https://eservices.tn.gov.in> and these land records documents viz., A-register, Chitta, FMS, Town Survey Land Register (TSLR)

and Block maps have been **digitally signed** and they can be viewed and downloaded free of cost.

The above mentioned online land records is being submitted by the public as an important attachment for obtaining building plan approvals, layout approvals, building licences, property tax assessment, housing loan, agricultural loan and for availing many other services.

Complaints and petitions have been received often that, while applying for plan approvals, licenses, layout approvals the public (applicant) are being asked by the officials concerned to obtain “**attestation**” from the taluk tahsildar/survey authorities in the copies of land records that they submit for various services.

In the reference 1st cited, the Government has ordered that, “henceforth the digitally signed, QR coded Land Records (A-Register and Patta) shall be “Legally valid Land Records” and equivalent to signed copies wherever the Online Patta Trasfer System has been implemented in full.” The genuineness of the online land records can be verified by scanning the 2D ‘QR code’ using a 2D scanner available in the mobile phone. Hence it is submitted that vide the government orders issued above, attestation of print outs of online land records is unwarranted.

Therefore, I request to issue necessary instructions to the officials concerned not to insist the public to get the land records copy attested from the Taluk Tahsildars concerned. Since, these online land records are available in the URL <https://eservices.tn.gov.in> the genuineness of the land records may be verified as follows:

- i) by directly verifying online land records in the URL <https://eservices.tn.gov.in> by keying the parameters like District, Taluk, Village, Survey no. / Sub division number (or) Town name, Ward, Block, Town Survey Number / Sub division number.
- ii) by scanning the 2D barcode mentioned in the online land records extract using the 2D ‘QR code scanner’ available in the android mobile.

I also request to issue necessary instructions in this regard to all the District, Taluk, Unit and Zonal offices, as the case may be, not to ask for attestation from the public in the **online land records**.

Sd/-T.G. Vinay.

Director of Survey and Settlement.

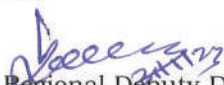
Copy to:

1. All Regional Deputy Directors of Survey and Land Records
2. All Assistant Directors of Survey and Land Records.

Copy Submitted to:

1. The Principal Secretary to Government, Revenue and Disaster Management department.
2. The Additional Chief Secretary to Government / Commissioner of Revenue Administration.
3. The Principal Secretary to Government, Housing and Urban Development Department.
4. The Commissioner of Land Administration.

/Forwarded by order/


Regional Deputy Director,
Madurai Region /(DILRMP (i/c)


31/1/23



GST

(GOODS AND SERVICES TAX)

GST on Housing Societies

Introduction

Co-operative Housing Societies are entities registered under the co-operative laws of the respective States.

According to Section 2(16) of the Maharashtra Co-operative Society Act, 1960, "housing society" means a society, the object of which is to provide its members with open plots for housing, dwelling houses or flats; or if open plots, the dwelling houses or flats are already acquired, to provide its members common amenities and services.

Simply put these are a collective body of persons, who stay in a residential society. As a collective body, they would be supplying certain services to its members, be it collecting statutory dues from its members and remitting to statutory authorities, maintenance of the building, security etc.

Co-operative Housing Societies – whether amenable to levy of GST

A Society is akin to a club, which is composed of its members. So, can a service provided by a Housing Society to its members be treated as service provided by one person to another. The answer is yes. The following extracts of the GST law will make the position clear.

As per Section 9 of CGST Act, 2017, levy of GST is on supply of goods and services. As per Section 7 expression "supply" includes–

All forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;

The definition of "person" in Section 2(84)(i) of the CGST Act, 2017 specifically includes a co-operative society registered under any law relating to co-operative societies. Thus a registered co-operative society is a person within the meaning of the term in the CGST Act.

The next question which arises is whether the activity of the society can be said to be in the course or furtherance of business. The definition of business as per section 2(17) of the CGST Act, 2017 is as under

"business" includes–

- (a) any trade, commerce, manufacture, profession, vocation, adventure, wager or any other similar activity, whether or not it is for a pecuniary benefit;
- (b) any activity or transaction in connection with or incidental or ancillary to sub-clause (a);
- (c) any activity or transaction in the nature of sub-clause (a), whether or not there is volume, frequency, continuity or regularity of such transaction;

(d) supply or acquisition of goods including capital goods and services in connection with commencement or closure of business;

(e) provision by a club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members;

(f) admission, for a consideration, of persons to any premises;

(g) services supplied by a person as the holder of an office which has been accepted by him in the course or furtherance of his trade, profession or vocation;

(h) services provided by a race club by way of totalisator or a licence to book maker in such club ; and

(i) any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.

Thus, as per section 2(17)(e) of the CGST Act, 2017 provision by a club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members is deemed to be a business. The activities of the housing society would thus attract the levy of GST and the housing society would be required to register and comply with the GST Law.

Compliance requirements for housing societies under GST

If the turnover of housing society is above 20 lakhs, it needs to take registration under GST in terms of Section 22 of the CGST Act, 2017. However, taking registration does not mean that the housing society has to compulsorily charge GST in the monthly maintenance bills raised on its members. Notification No.12/2017 -Central Tax (Rate) dated 28.06.2017 at sr.no.77 provides for the following exemption to housing societies:

Service by an unincorporated body or a non-profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution –

(a) as a trade union;

(b) for the provision of carrying out any activity which is exempt from the levy of Goods and service Tax; or

(c) up to an amount of Seven thousand five hundred rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex

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In view of the provision contained at (c) above, a society may be registered under GST, however if the monthly contribution received from members is less than Rs. 7,500/- (and the amount is for the purpose of sourcing of goods and services from a third person for the common use of its members), no GST is to be charged by the housing society on the monthly bill raised by the society. However, GST would be applicable if the monthly contribution exceeds Rs. 7,500/-.

Certain statutory dues such as property tax, electricity charges etc form part of the monthly maintenance bill raised by the society on its members. The question would arise whether such charges should be included while computing the monthly limit of Rs. 7,500/- in terms of clause (c) of sr.no.77 of notification 12/2017 -Central Tax (Rate) dated 28.06.2017.

As per clause (b) of the above exemption, exemption is available to housing societies for provision of carrying out any activity which is exempt from the levy of Goods and service Tax assuming that a housing society is a non-profit registered entity; and property tax and electricity is exempt from the levy of GST. Thus, charges, collected by the society on account of property tax, electricity charges and other statutory levies would be excluded while calculating the limit of Rs. 7,500/-.

Further, the question would then arise that if the monthly bill is say Rs. 9,000/- (and the same is on account of services for common use of its members), will GST be applicable on Rs. 9,000/- or Rs. 1,500/- which is in excess of Rs. 7500/-. In such cases, exemption is available up to an amount of Rs. 7,500/- and GST would be applicable on the entire amount of Rs. 9000/- and not on [Rs. 9000 – Rs. 7500] = Rs. 1500/-.

TRU vide F.No.332/04/2017-TRU released FAQs on levy of GST on supply of services to the Co-operative society and has clarified as under.

Question	Answer
The society collects the following charges from the members on quarterly basis as follows: 1. Property Tax-actual as per Municipal Corporation of Greater Mumbai (MCGM) 2. Water Tax- Municipal Corporation of Greater Mumbai (MCGM) 3. Non- Agricultural Tax- Maharashtra State Government 4. Electricity charges 5. Sinking Fund- mandatory under the Bye-laws of the Co-operative Societies 6. Repairs & maintenance fund 7. Car parking Charges 8. Non Occupancy Charges 9. Simple interest for late payment. From the tax/ charge as listed above, on which GST is not applicable.	1. Services provided by the Central Government, State Government, Union territory or local authority to a person other than business entity, is exempted from GST. So, Property Tax, Water Tax, if collected by the RWA/Co-operative Society on behalf of the MCGM from individual flat owners, then GST is not leviable. 2. Similarly, GST is not leviable on Non-Agricultural Tax, Electricity Charges etc, which are collected under other statutes from individual flat owners. However, if these charges are collected by the Society for generation of electricity by Society's generator or to provide drinking water facility or any other service, then such charges collected by the society are liable to GST. 3. Sinking fund, repairs & maintenance fund, car parking charges, Non- occupancy charges or simple interest for late payment, attract GST, as these charges are collected by the RWA/Co-operative Society for supply of services meant for its members.

As per Section 23. (1) of the CGST Act, 2017, the following persons shall not be liable to registration, namely:-

(a) any person engaged exclusively in the business of supplying goods or services or both that are not liable to tax or wholly exempt from tax under this Act or under the Integrated Goods and Services Tax Act;

(b) an agriculturist, to the extent of supply of produce out of cultivation of land.

Thus, if the turnover of the society is less than Rs.20 Lakhs or even if the turnover is beyond Rs. 20 lakhs but the monthly contribution of individual members towards maintenance is less than Rs. 7,500/- (such services being exempt) and the society is providing no other taxable service to its members or outsiders, then the society (essentially Exclusively providing wholly exempt services) need not take registration under GST.

Whether activities of Housing Societies would become more expensive under GST

No. In the press release dated 13.07.2017, it has been clarified as under

There are some press reports that services provided by a Housing Society [Resident Welfare Association (RWA)] will become expensive under GST. These are completely unsubstantiated.

It may be mentioned that supply of service by RWA (unincorporated body or a registered non-profit entity) to its own members by way of reimbursement of charges or share of contribution up to an amount of Seven thousand five hundred rupees per month per member for providing services and goods for the common use of its members in a housing society or a residential complex are exempt from GST.

Further, if the aggregate turnover of such RWA is up to Rs.20 Lakh in a financial year, then such supplies would be exempted from GST even if charges per member are more than Rs. Seven thousand five hundred.

RWA shall be required to pay GST on monthly subscription/contribution charged from its members if such subscription is more than Rs. 7,500 per member and the annual turnover of RWA by way of supplying of services and goods is also Rs. 20 lakhs or more. Under GST, the tax burden on RWAs will be lower for the reason that they would now be entitled to ITC in respect of taxes paid by them on capital goods (generators, water pumps, lawn furniture etc.), goods (taps, pipes, other sanitary/hardware fittings etc.) and input services such as repair and maintenance services. ITC of Central Excise and VAT paid on goods and capital goods was not available in the pre-GST period and these were a cost to the RWA.

Thus, there is no change made to services provided by the Housing Society (RWA) to its members in the GST era.

Conclusion

In so far as tax implications on housing societies are concerned, the position prevailing under Service Tax is sought to be continued under GST. The tax burden under GST will be lower as the society would be entitled to take ITC which was hitherto not allowed under service tax. Moreover, the exemptions given ensure that there would be no tax burden on smaller societies where the monthly contribution of the individual members does not exceed Rs. 7,500/-. In a nutshell GST will be a favourable tax regime for housing societies vis a vis service tax.

ANNEXURE - I

PRESS RELEASE

On Services provided by RWA (Resident Welfare Association) / Housing Society

There are some press reports that services provided by a Housing Society [Resident Welfare Association (RWA)] will become expensive under GST. These are completely unsubstantiated.

2. It may be mentioned that supply of service by RWA (unincorporated body or a registered non-profit entity) to its own members by way of reimbursement of charges or share of contribution up to an amount of five thousand rupees per month per member for providing services and goods for the common use of its members in a housing society or a residential complex are exempt from GST.

3. Further, if the aggregate turnover of such RWA is upto Rs.20 Lakh in a financial year, then such supplies would be exempted from GST even if charges per member are more than Rs. five thousand.

4. RWA shall be required to pay GST on monthly subscription/contribution charged from its members if such subscription is more than Rs. 5000 per member and the annual turnover of RWA by way of supplying of services and goods is also Rs. 20 lakhs or more. Under GST, the tax burden on RWAs will be lower for the reason that they would now be entitled to ITC in respect of taxes paid by them on capital goods (generators, water pumps, lawn furniture etc.), goods (taps, pipes, other sanitary/hardware fillings etc.) and input services such as repair and maintenance services. ITC of Central Excise and VAT paid on goods and capital goods was not available in the pre-GST period and these were a cost to the RWA.

5. Thus, there is no change made to services provided by the Housing Society (RWA) to its members in the GST era.

ANNEXURE - II

F.No.332/04/2017-TRU
Government of India
Ministry of Finance
Department of Revenue
Tax Research Unit

Subject: FAQs on levy of GST on supply of services to the Co-operative society- reg

S. No.	Question	Answer
1.	The society collects the following charges from the members on quarterly basis as follows: 1.Property Tax-actual as per Municipal Corporation of Greater Mumbai (MCGM) 2.Water Tax- Municipal Corporation of Greater Mumbai (MCGM) 3.Non- Agricultural Tax- Maharashtra State Government 4.Electricity charges 5.Sinking Fund- mandatory under the Bye-laws of the Co-operative Societies 6.Repairs & maintenance fund 7.Car parking Charges 8.Non Occupancy Charges 9.Simple interest for late payment. From the tax/ charge as listed above, on which GST is not applicable.	1. Services provided by the Central Government, State Government, Union territory or local authority to a person other than business entity, is exempted from GST. So, Property Tax, Water Tax, if collected by the RWA/Co-operative Society on behalf of the MCGM from individual flat owners, then GST is not leviable. 2. Similarly, GST is not leviable on Non Agricultural Tax, Electricity Charges etc, which are collected under other statutes from individual flat owners. However, if these charges are collected by the Society for generation of electricity by Society's generator or to provide drinking water facility or any other service, then such charges collected by the society are liable to GST. 3. Sinking fund, repairs & maintenance fund, car parking charges, Non- occupancy charges or simple interest for late payment, attract GST, as these charges are collected by the RWA/Co-operative Society for supply of services meant for its members.
2.	As per guidelines on maintenance charges upto Rs. 5000/- no GST is applicable. Maintenance charges means only maintenance or collection of all charges	This is applicable to only the reimbursements of charges or share of up to an amount of five thousand rupees per month per member for sourcing of goods or services from a third person for the common use of its members. Here, charges mean the individual contributions made by members of the society to avail services or goods by the society from a third party for common use. [*Entry 77(c) of notification no 12/2017 Central Tax (Rate) dated 28.6.2017 refers]
3.	Monthly maintenance (all above charges) are below Rs.5000/-but yearly	Reimbursement of charges or share of contribution up to an amount of Rs. 5000/- per

	total collection exceeds Rs. 20 lakhs limit whether GST is applicable	month per member for sourcing of goods or services <u>from a third person for the common use is not liable to GST</u> . However, if the Co-operative society/ RWAs provide specific services of its own to its members or to any third party (e.g. use of community hall for social function by a non-member) cumulatively exceeds the threshold limit as per GST, then GST is leviable on such supply of services.
4.	At present we are following quarterly billing-whether we should change to monthly billing in view of the monthly return to be filed under GST Rules.	It is individual business decision.

**[Service by an unincorporated body or a non- profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution – (a) as a trade union; (b) for the provision of carrying out any activity which is exempt from the levy of Goods and service Tax; or (c) up to an amount of five thousand rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex.]*

(Susanta Mishra)
Technical Officer (TRU)

To,
Director General of Taxpayer Services,
Central Revenue Building
I.P. Estate,
New Delhi - 110109

ANNEXURE - III

Circular No.109/28/2019- GST

F. No. 332/04/2017-TRU

Government of India
Ministry of Finance
Department of Revenue
(Tax Research Unit)

New Delhi, the 22nd July, 2019

To,

The Principal Chief Commissioner/ Chief Commissioners/ Principal Commissioner/ Commissioner of Central Tax (All)/ The Principal Director Generals/ Director Generals (All)

Madam/ Sir,

Subject: Issues related to GST on monthly subscription/contribution charged by a Residential Welfare Association from its members- reg.

A number of issues have been raised regarding the GST payable on the amount charged by a Residential Welfare Association for providing services and goods for the common use of its members in a housing society or a residential complex. The same have been examined and are being clarified below.

Sl. No.	Issue	Clarification
1.	Are the maintenance charges paid by residents to the Resident Welfare Association (RWA) in a housing society exempt from GST and if yes, is there an upper limit on the amount of such charges for the exemption to be available?	Supply of service by RWA (unincorporated body or a non- profit entity registered under any law) to its own members by way of reimbursement of charges or share of contribution up to an amount of Rs. 7500 per month per member for providing services and goods for the common use of its members in a housing society or a residential complex are exempt from GST. Prior to 25 th January 2018, the exemption was available if the charges or share of contribution did not exceed Rs 5000/- per month per member. The limit was increased to Rs. 7500/- per month per member with effect from 25 th January 2018. [Refer clause (c) of Sl. No. 77 to the notification No. 12/2018- Central Tax (Rate) dated 28.06.2019]
2.	A RWA has aggregate turnover of Rs.20 lakh or less	No. If aggregate turnover of an RWA does not exceed Rs.20 Lakh in a financial year, it shall



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Circular No.109/28/2019- GST

	in a financial year. Is it required to take registration and pay GST on maintenance charges if the amount of such charges is more than Rs. 7500/- per month per member?	not be required to take registration and pay GST even if the amount of maintenance charges exceeds Rs. 7500/- per month per member. RWA shall be required to pay GST on monthly subscription/ contribution charged from its members, only if such subscription is more than Rs. 7500/- per month per member and the annual aggregate turnover of RWA by way of supplying of services and goods is also Rs. 20 lakhs or more. <table border="1"> <thead> <tr> <th>Annual turnover of RWA</th><th>Monthly maintenance charge</th><th>Whether exempt?</th></tr> </thead> <tbody> <tr> <td rowspan="2">More than Rs. 20 lakhs</td><td>More than Rs. 7500/-</td><td>No</td></tr> <tr> <td>Rs. 7500/- or less</td><td>Yes</td></tr> <tr> <td rowspan="2">Rs. 20 lakhs or less</td><td>More than Rs. 7500/-</td><td>Yes</td></tr> <tr> <td>Rs. 7500/- or less</td><td>Yes</td></tr> </tbody> </table>	Annual turnover of RWA	Monthly maintenance charge	Whether exempt?	More than Rs. 20 lakhs	More than Rs. 7500/-	No	Rs. 7500/- or less	Yes	Rs. 20 lakhs or less	More than Rs. 7500/-	Yes	Rs. 7500/- or less	Yes
Annual turnover of RWA	Monthly maintenance charge	Whether exempt?													
More than Rs. 20 lakhs	More than Rs. 7500/-	No													
	Rs. 7500/- or less	Yes													
Rs. 20 lakhs or less	More than Rs. 7500/-	Yes													
	Rs. 7500/- or less	Yes													
3.	Is the RWA entitled to take input tax credit of GST paid on input and services used by it for making supplies to its members and use such ITC for discharge of GST liability on such supplies where the amount charged for such supplies is more than Rs. 7,500/- per month per member?	RWAs are entitled to take ITC of GST paid by them on capital goods (generators, water pumps, lawn furniture etc.), goods (taps, pipes, other sanitary/hardware fillings etc.) and input services such as repair and maintenance services.													
4.	Where a person owns two or more flats in the housing society or residential complex, whether the ceiling of Rs. 7500/- per month per member on the maintenance for the exemption to be available shall be applied per residential apartment or per person?	As per general business sense, a person who owns two or more residential apartments in a housing society or a residential complex shall normally be a member of the RWA for each residential apartment owned by him separately. The ceiling of Rs. 7500/- per month per member shall be applied separately for each residential apartment owned by him. For example, if a person owns two residential apartments in a residential complex and pays													

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		Rs. 15000/- per month as maintenance charges towards maintenance of each apartment to the RWA (Rs. 7500/- per month in respect of each residential apartment), the exemption from GST shall be available to each apartment.
5.	How should the RWA calculate GST payable where the maintenance charges exceed Rs. 7500/- per month per member? Is the GST payable only on the amount exceeding Rs. 7500/- or on the entire amount of maintenance charges?	The exemption from GST on maintenance charges charged by a RWA from residents is available only if such charges do not exceed Rs. 7500/- per month per member. In case the charges exceed Rs. 7500/- per month per member, the entire amount is taxable. For example, if the maintenance charges are Rs. 9000/- per month per member, GST @18% shall be payable on the entire amount of Rs. 9000/- and not on [Rs. 9000 - Rs. 7500] = Rs. 1500/- .

2. Difficulty, if any, in implementation of the Circular may be brought to the notice of the Board.



22-07-2019

Susanta Kumar Mishra
 Technical Officer (TRU-II)
 Contact No: 011-23095558
 e-mail: susanta.mishra87@gov.in

Procedures for collecting building completion certificate fees, building permit fees and security deposits.



1924 - 2023



கோயம்புத்தூர் மாநகராட்சி
நகரமைப்பு பிரிவு
திருவள்ளூர் ஆண்டு
2055/சபகிருது/மாசி-30
நாள்.13.03.2024.

நக.எண்.3912/2019/எம்.எச்.5/எம்.எச்.2

சுற்றறிக்கை

பொருள்: கட்டிட விதிமுறைகள் - கோயம்புத்தூர் மாநகராட்சி - எட்டு குடியிருப்புகள் வரை கட்டிட நிறைவு சான்று, கட்டிட அனுமதி பாதுகாப்பு வைப்பு தொகை வசூலிப்பது நடைமுறைப்படுத்த அறிவுறுத்தல் தொடர்பாக.

பார்வை: அரசாணை (நிலை) எண்.70 வீட்டு வசதி மற்றும் நகர்ப்புற வளர்ச்சி [UD4(1)] துறை நாள்.11.03.2024.

கோயம்புத்தூர் மாநகராட்சி எல்லைக்குட்பட்ட பகுதிகளில் கட்டப்பட்டு வரும் குடியிருப்பு கட்டுமானங்களில் 3 குடியிருப்புகளுக்கு மேற்பட்டுள்ள கட்டுமானங்களுக்கு, கட்டிட நிறைவு சான்று பெறப்பட வேண்டும் என்ற நடைமுறை இருந்து வந்தது. தற்போது பார்வையில் காணும் அரசாணையில் 8 குடியிருப்புகள் வரையிலான கட்டிடங்களுக்கு கட்டிட நிறைவு சான்று வழங்குவதிலிருந்து விலக்கு அளித்தும், இவ்வினங்களுக்கு பாதுகாப்பு வைப்பு நிதி பெறுவதிலிருந்தும் விலக்கு அளித்து தமிழ்நாடு ஒருங்கிணைந்த அபிவிருத்தி கட்டிட விதிகள் 2019-ல் விதிகள் திருத்தம் செய்யப்பட்டுள்ளது.

எனவே, மேற்காண் அரசாணையில் குறிப்பிடப்பட்டுள்ள விதிகளுக்கு உட்பட்டு கட்டிட அனுமதி வழங்கும் நடைமுறைகளை பின்பற்றுமாறு அறிவுறுத்தப்படுகிறது.

பெறுநர்:

1. அனைத்து மண்டல உதவி நகர திட்டமிடுநர்கள்
2. அனைத்து மண்டல உதவி / இளம் பொறியாளர்கள்,

நகல்:

1. அனைத்து மண்டல உதவி ஆணையாளர்கள்
2. துணை ஆணையாளர்கள் அவர்களின் தகவலுக்காக.

கோயம்புத்தூர் மாநகராட்சி,

[Signature]

ஆணையாளர்
கோயம்புத்தூர் மாநகராட்சி

[Signature]

14/3/2024

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