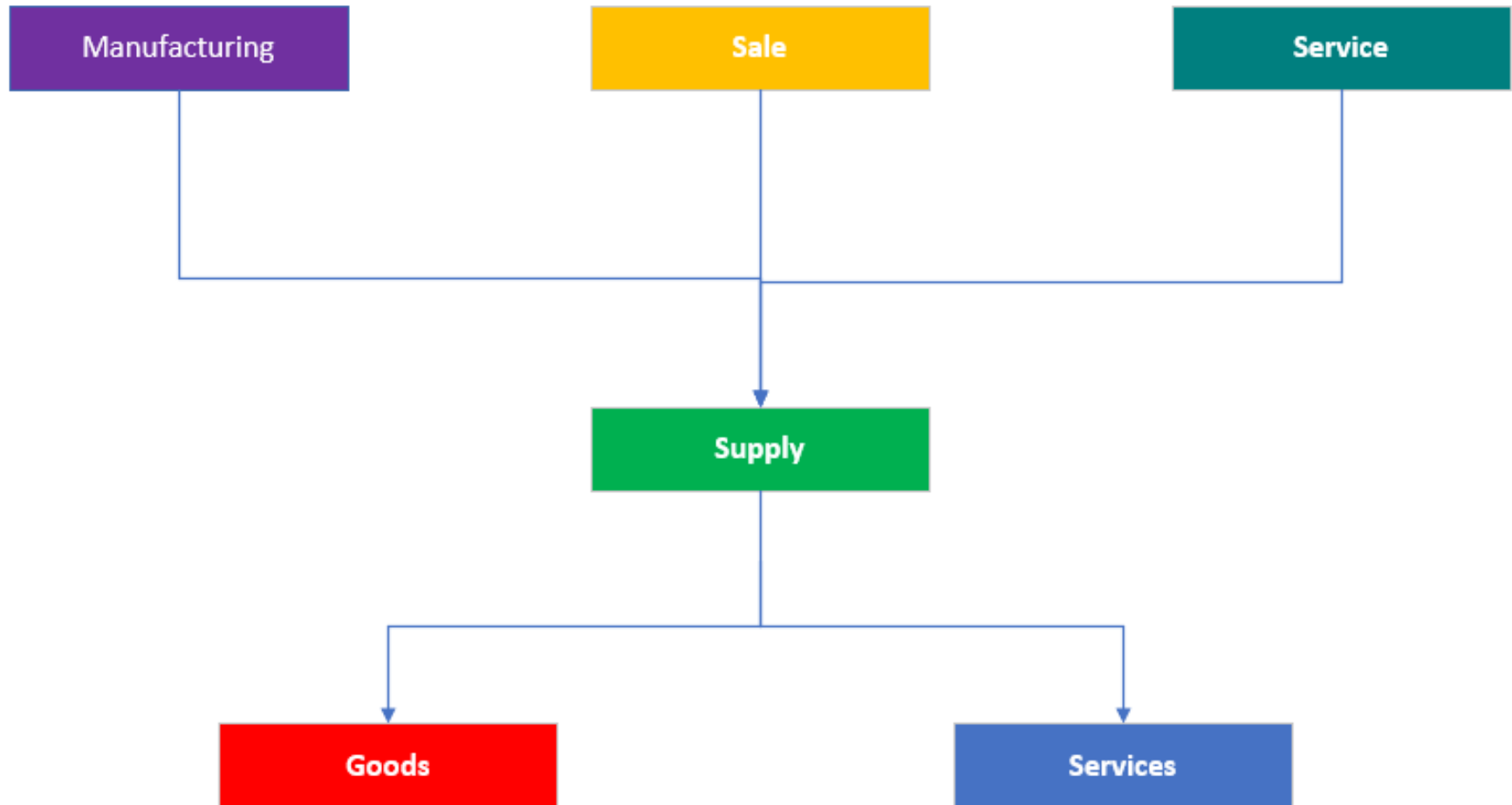


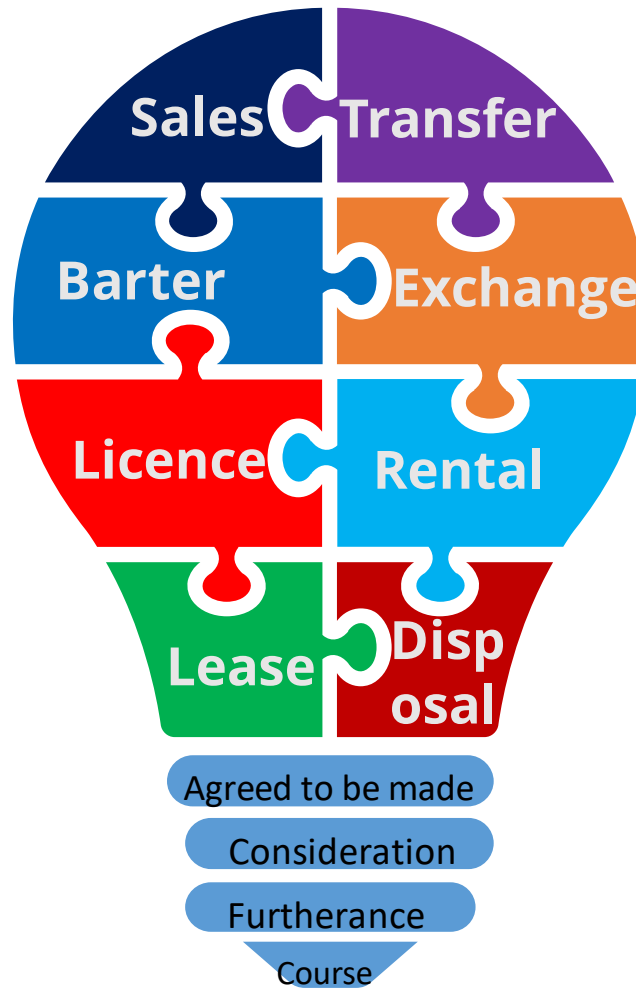
SUPPLY

SUPPLY



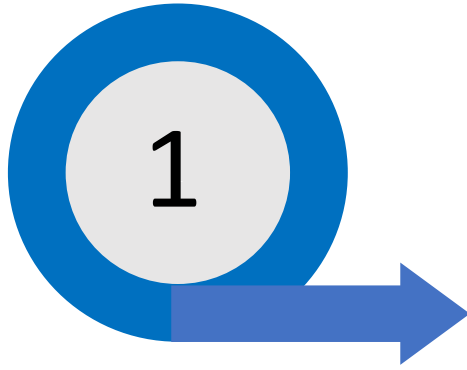
Supply

Section 7 of CGST Act 2017

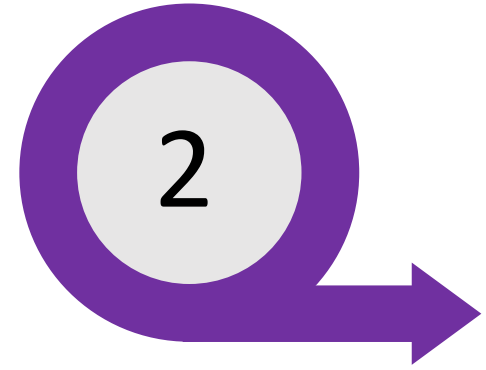


SCHEDULES

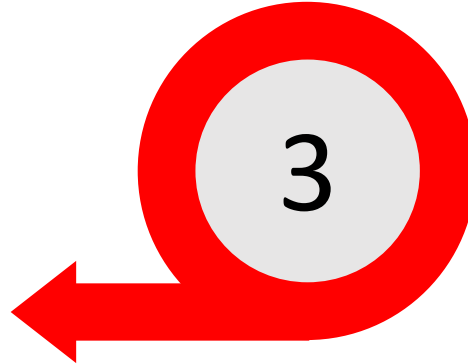
Schedules



Supply without consideration



Activities treated as supply of
Goods or Services



Neither Supply of Goods or
Services

Schedule – 1

Supply without Consideration



Supply of Goods or Services



Schedule – 2

Activities considered as Supply of Goods



Transfer of title of goods

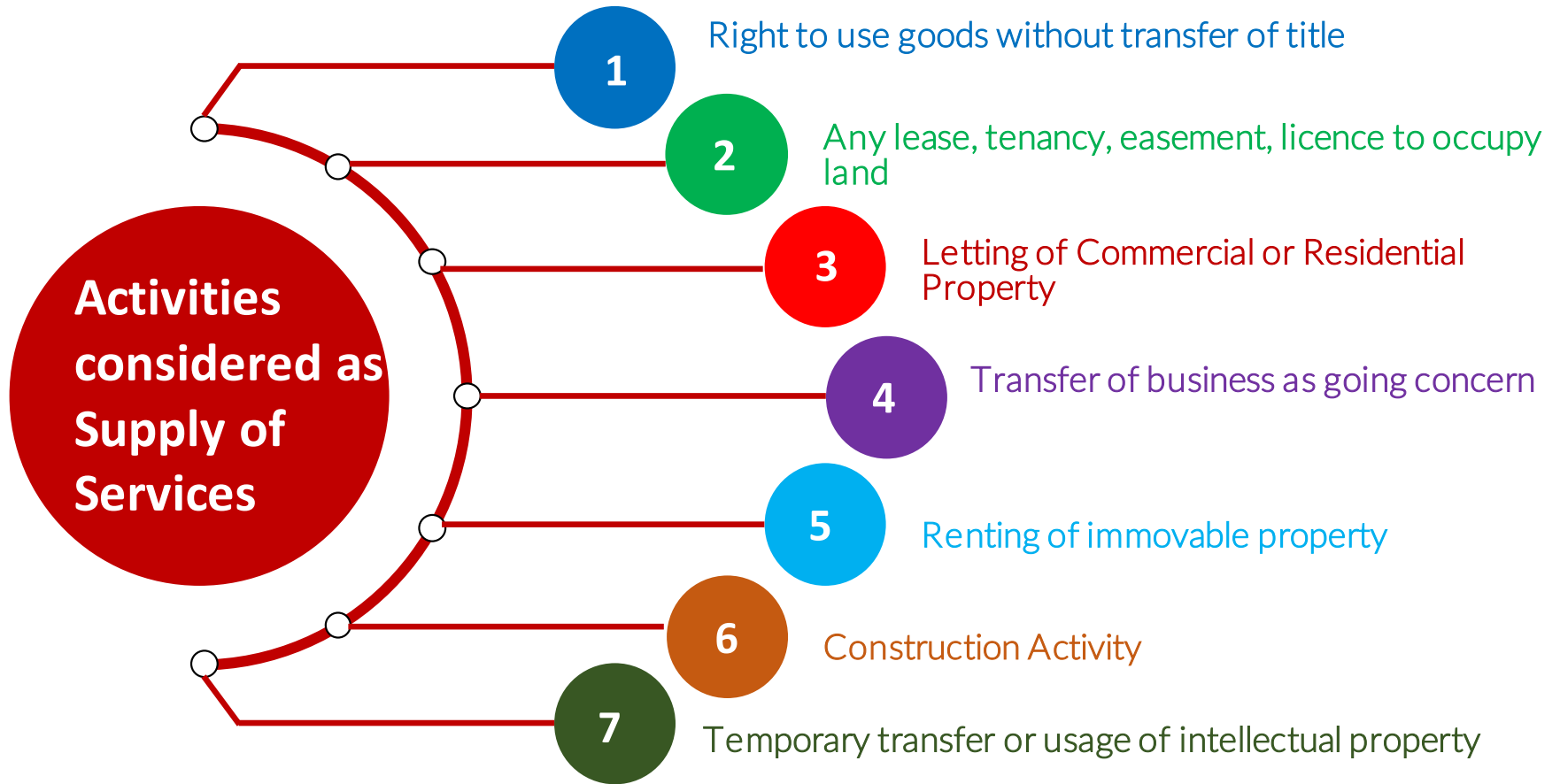
Supply of goods by any unincorporated association or body of persons to a member

Transfer of title of goods at a future date

Business Assets disposed of by the person using

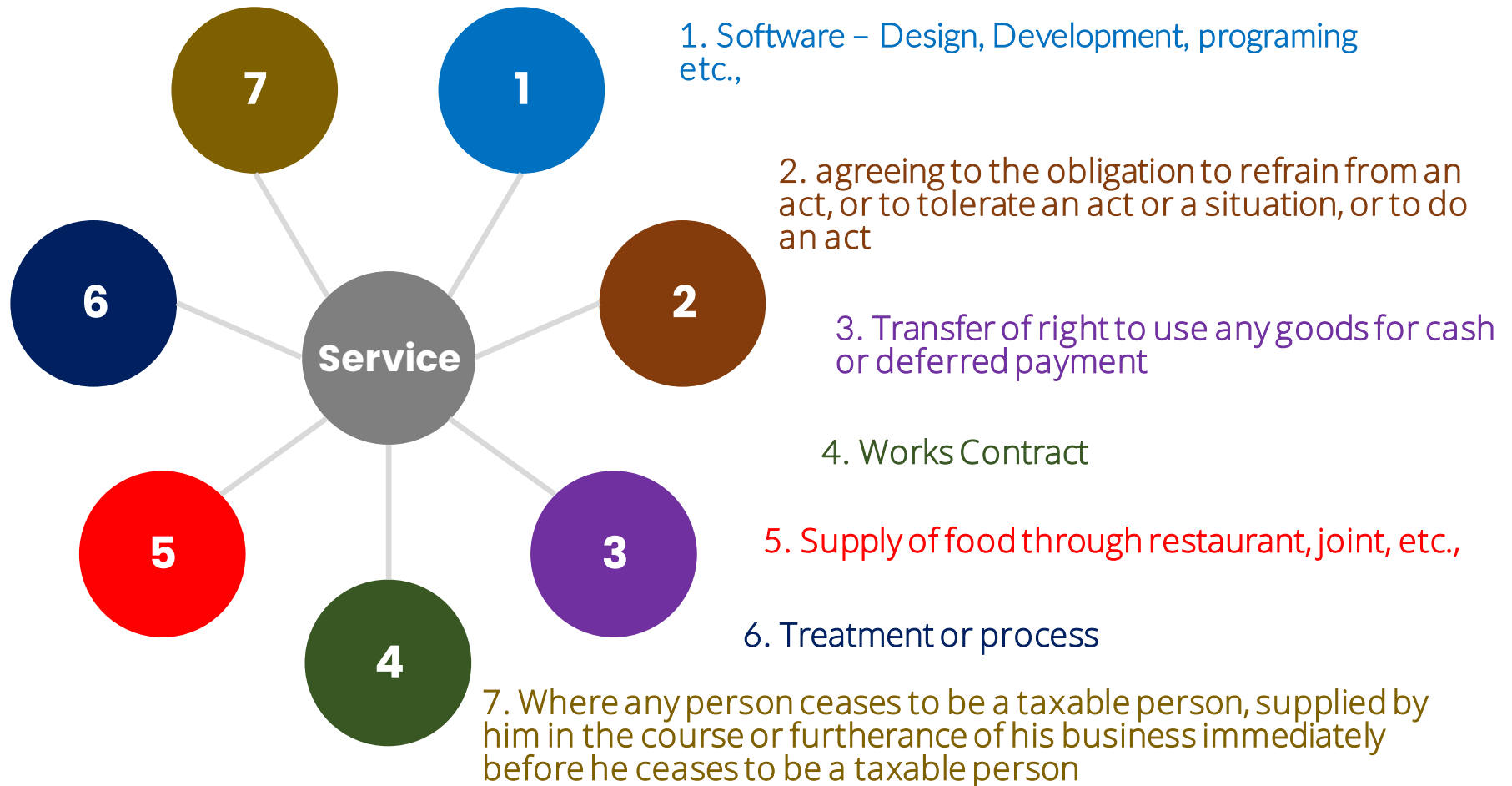
Schedule – 2

Activities considered as Supply of Service



Schedule – 2

Activities considered as Supply of Service



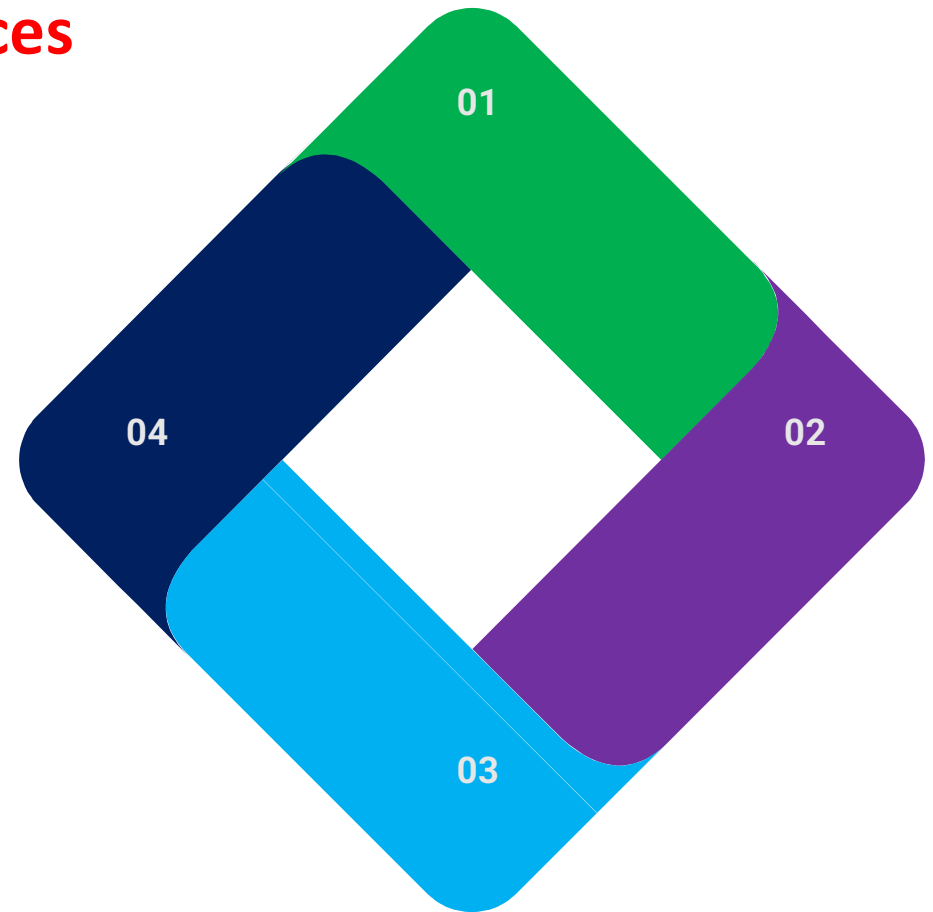
Supply of Service

Supply of food or drinks

Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (other than alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration.

Neither Supply of Goods or Services

- 01 Services by employee to employer
- 02 Services by court or tribunal
- 03 Elected Members
- 04 Persons holding Constitutional posts



Neither Supply of Goods or Services

05

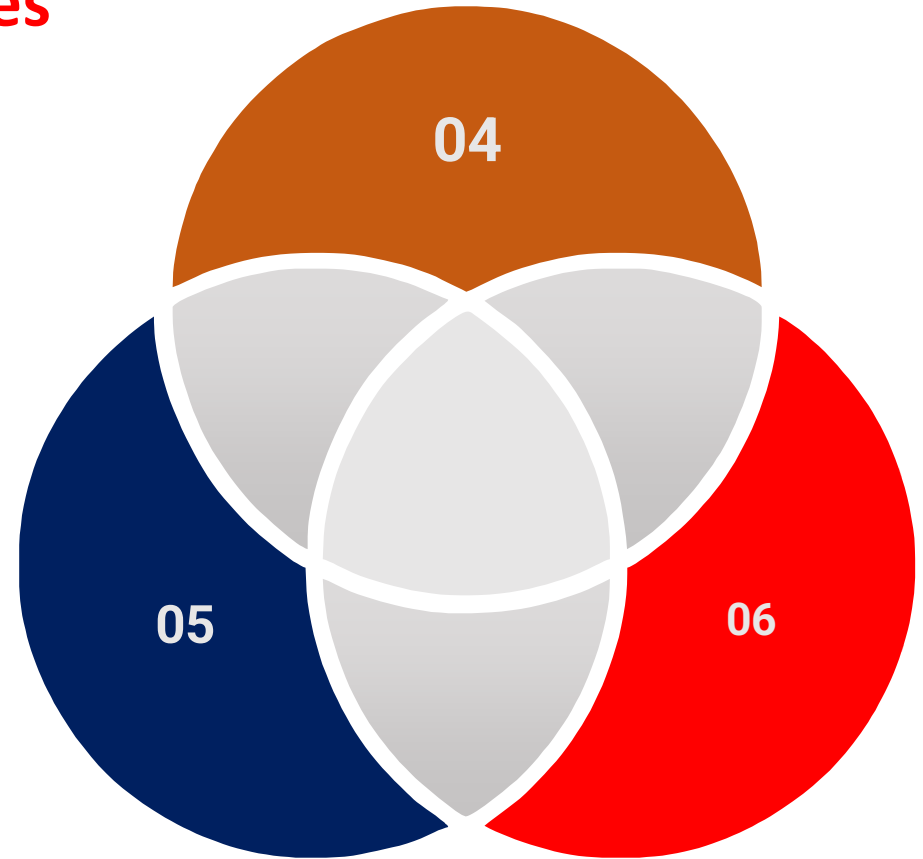
Chairperson or Member or director
appointed before rollout of GST Acts

06

Sale of Land

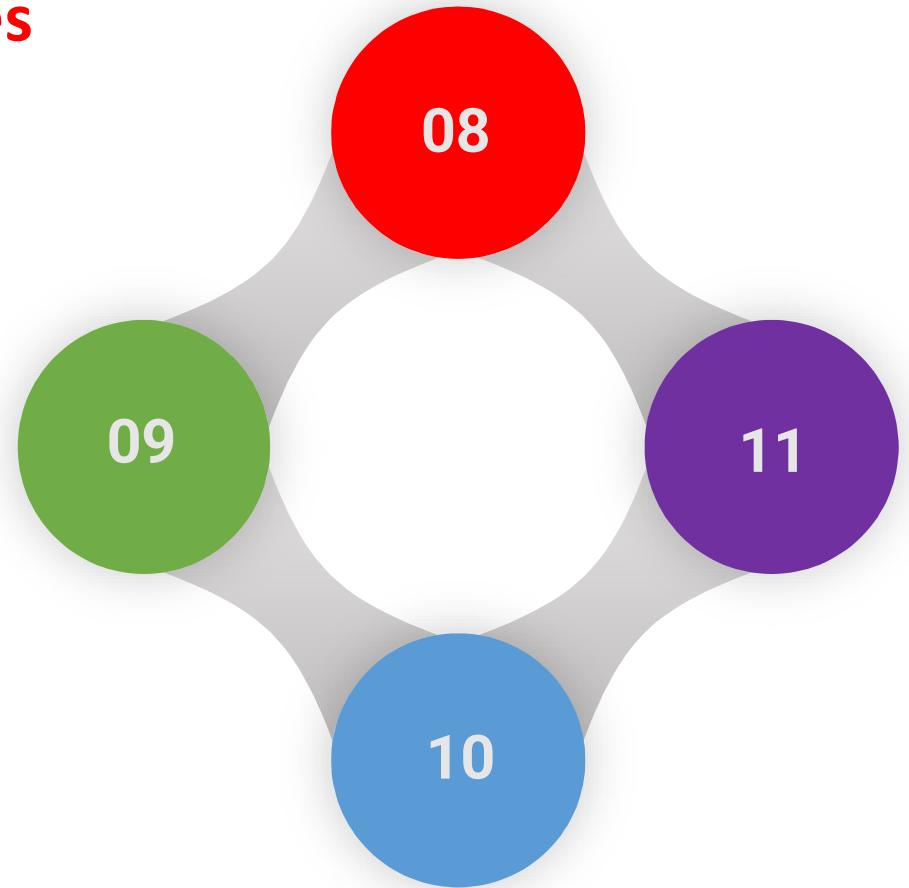
07

Services of funeral, burial, crematorium
or mortuary including transportation of
the deceased.



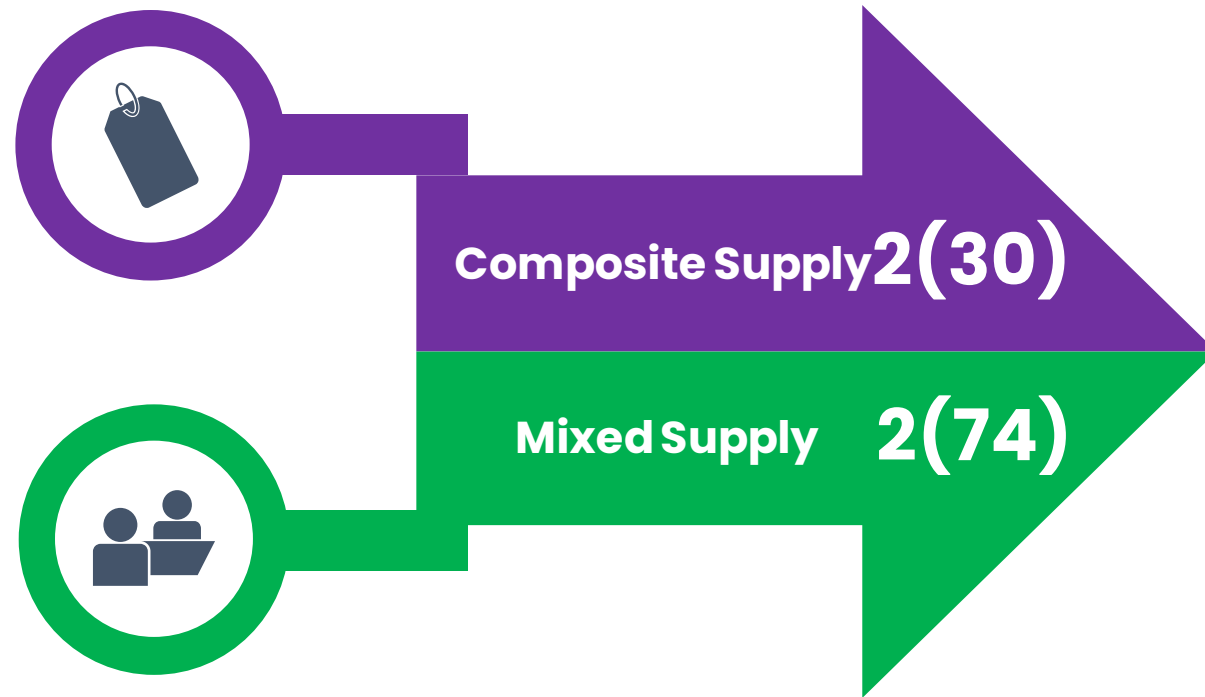
Neither Supply of Goods or Services

- 08** Actionable Claims
- 09** Supply of goods from non taxable territory to a non taxable territory without goods entering India
- 10** Supply of goods before creation of bill of entry for home consumption
- 11** High Sea Sales



TYPES OF SUPPLY

Composite & Mixed Supply



TYPES OF SUPPLY

Composite Supply

Means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply;

Mixed Supply

Means two or more individual supplies of goods or services, or any combination thereof, made in conjunction with each other by a taxable person for a single price where such supply does not constitute a composite supply.

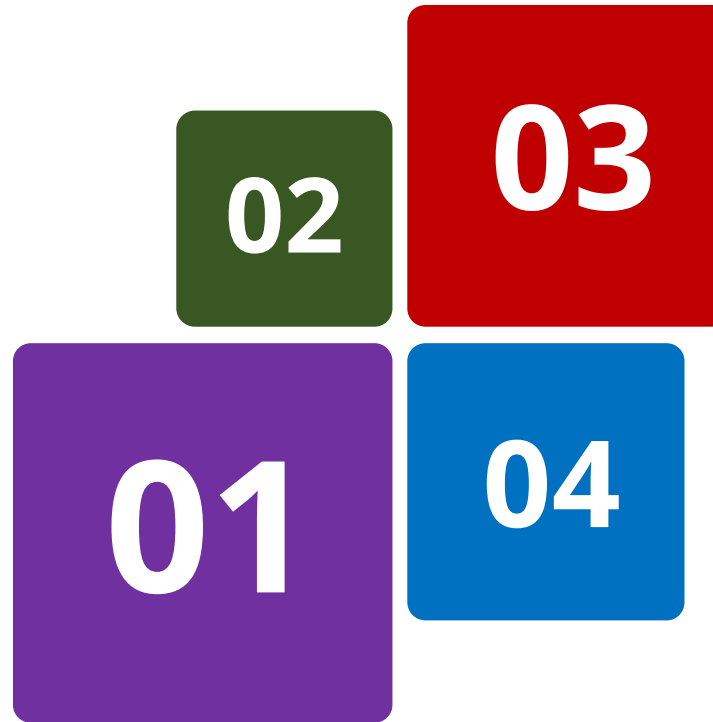
Composite Supply

Naturally Bundled

In Conjunction with each other

Two or More Supplies

One of Which is a Principal Supply



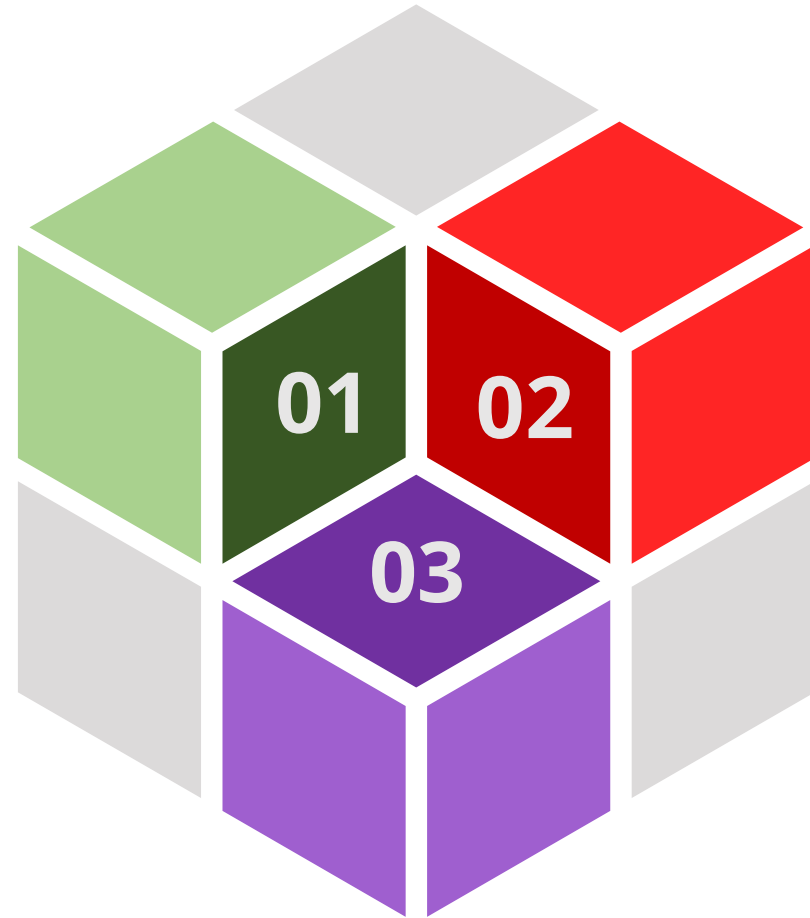
TYPES OF SUPPLY

Mixed Supply

Consists of two or more supplies

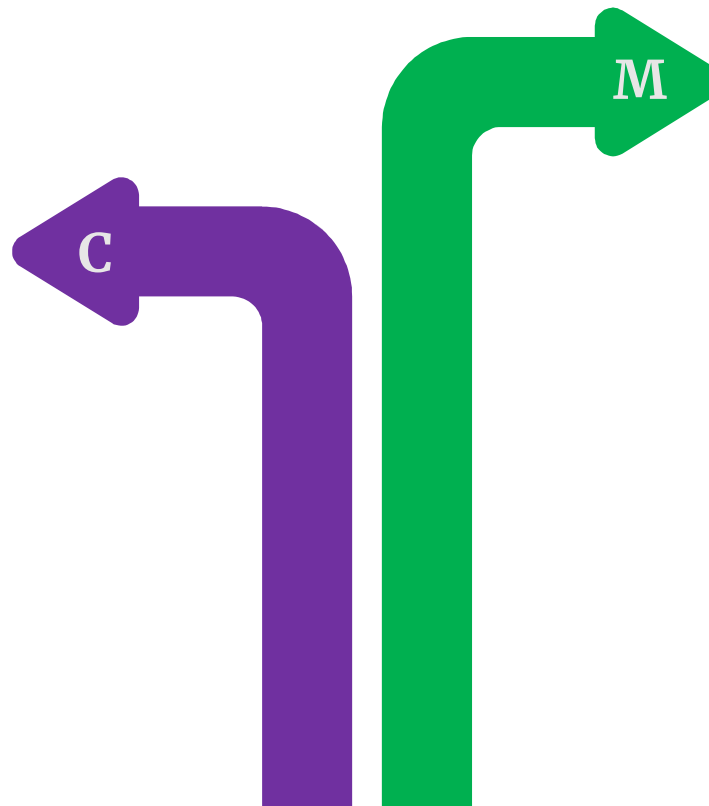
Not Naturally Bundled

It can be supplied independently



Taxability

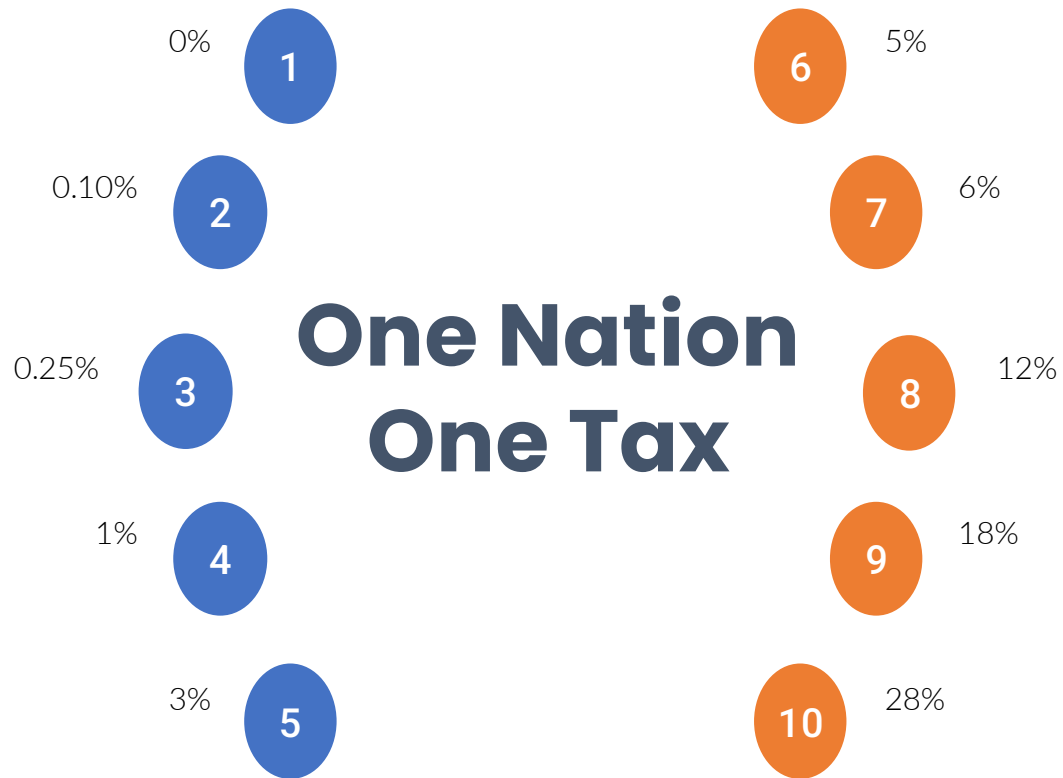
Composite supply comprising two or more supplies, one of which is a principal supply, shall be treated as a supply of such principal supply;



Mixed supply comprising two or more supplies shall be treated as a supply of that particular supply which attracts the highest rate of tax

TAX RATES IN GST

TAX RATES IN GST



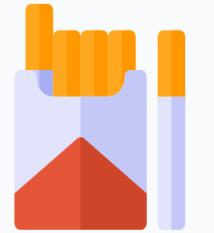
LEVY

LEVY



Alcohol Liquor for Human Consumption

Power to tax remains with the State Government



Tobacco

Part of GST but the Central Government Has to power to levy under Additional Excise Duty



Petroleum Products

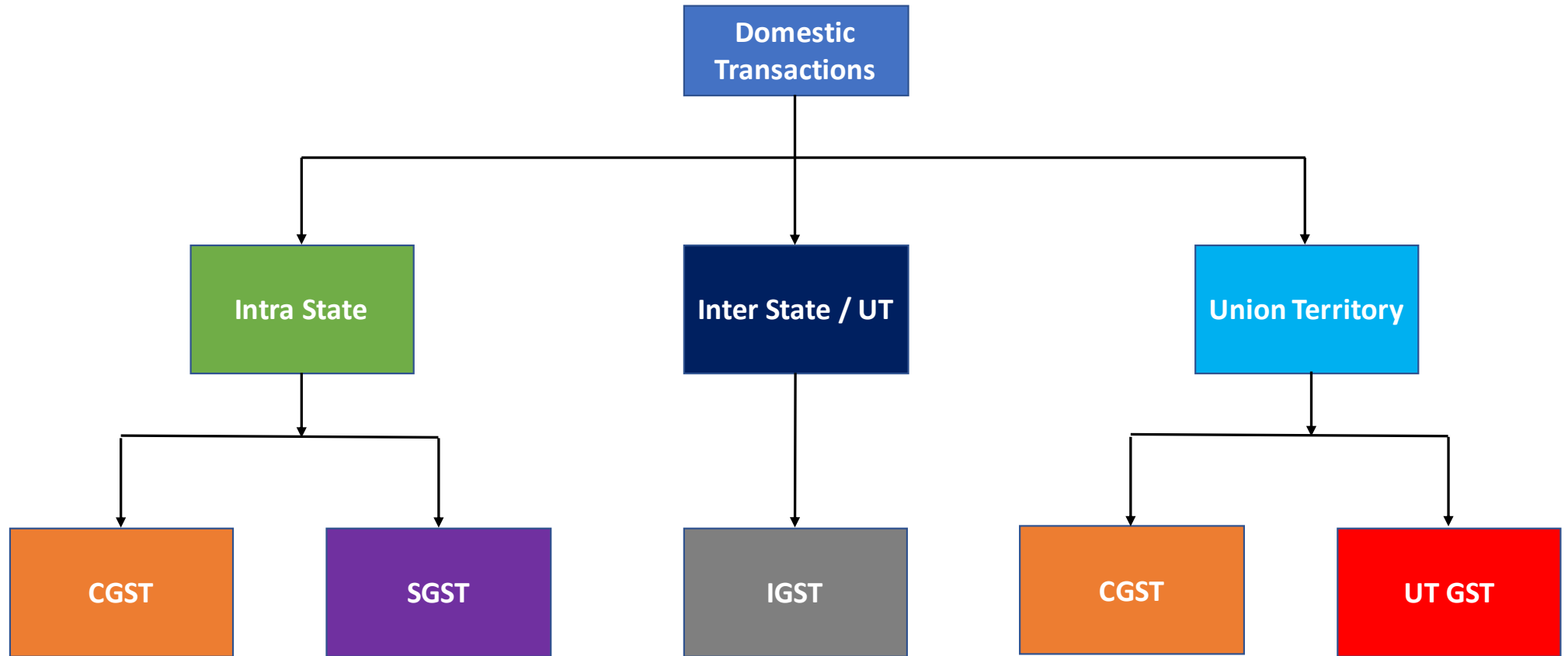
GST Council to decided the date from which these products will be brought into GST – Crude Oil, Diesel, Petrol, Natural Gas & ATF



Entertainment Tax

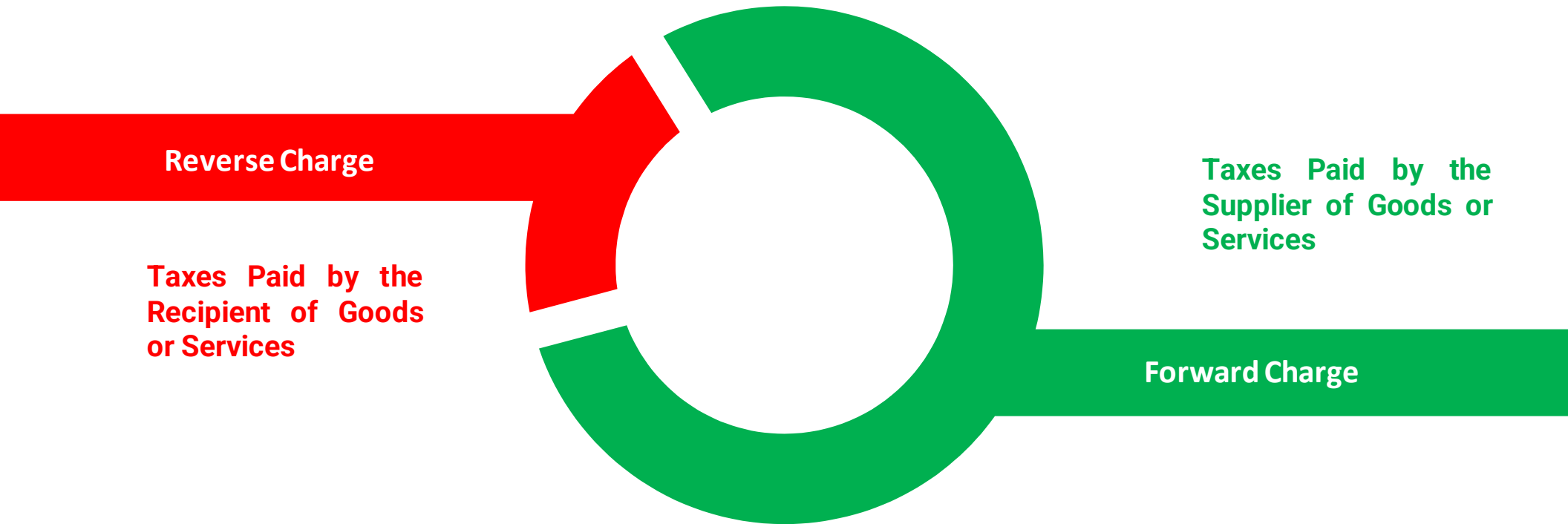
Entertainment Tax can be levied by the local bodies

LEVY

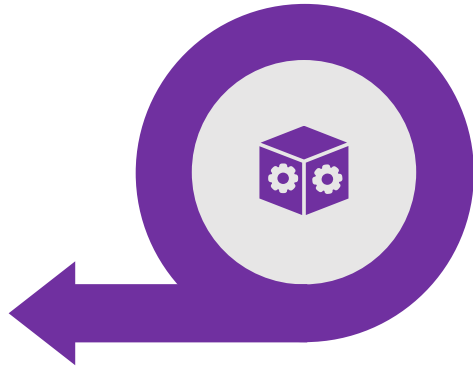


REVERSE CHARGE

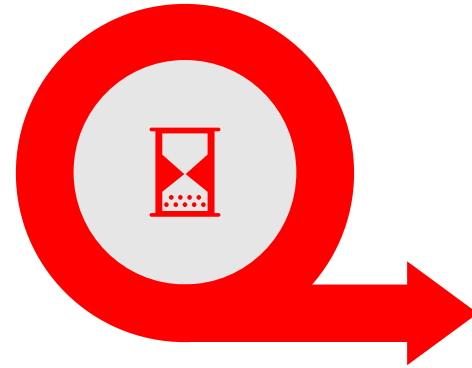
TAX LIABILITY



REVERSE CHARGE



Notified List of Goods & Services
- Section 9(3)



Inward Supplies from Un-registered Tax
payers – Section 9(4)

REVERSE CHARGE

Supplies from Unregistered Suppliers



REVERSE CHARGE

Supplies from Unregistered Suppliers

1 Increase Tax base

2 Cost of Compliance

3 Cost of Tax Administration

REVERSE CHARGE

RCM – u/s 9(3)

Sr.No	Category of Supply of Service	Supplier of Service	Recipient of Service
2	Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.	An individual advocate including a senior advocate or firm of advocates	Any business entity located in the taxable territory.
3	Services supplied by an arbitral tribunal to a business entity.	An arbitral tribunal	Any business entity located in the taxable territory.

REVERSE CHARGE

RCM – u/s 9(3)

Sr.No	Category of Supply of Service	Supplier of Service	Recipient of Service
4	Services provided by way of sponsorship to any body corporate or partnership firm	Any person	Any body corporate or partnership firm located in the taxable territory.
5	Services supplied by the Central Government, State Government, Union territory or local authority to a business entity excluding, - (1) renting of immovable property, and (2) services specified below- (i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers.	Central Government, State Government, Union territory or local authority	Any business entity located in the taxable territory.

REVERSE CHARGE

RCM – u/s 9(3)

Sr.No	Category of Supply of Service	Supplier of Service	Recipient of Service
6	Services supplied by a director of a company or a body corporate to the said company or the body corporate.	A director of a company or a body corporate	The company or a body corporate located in the taxable territory.
7	Services supplied by an insurance agent to any person carrying on insurance business	An insurance agent	Any person carrying on insurance business, located in the taxable territory
8	Services supplied by a recovery agent to a banking company or a financial institution or a nonbanking financial company.	A recovery agent	A banking company or a financial institution or a non-banking financial company, located in the taxable territory.

REVERSE CHARGE

RCM – u/s 9(3)

Sr.No	Category of Supply of Service	Supplier of Service	Recipient of Service
9	Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like.	Music composer, photographer, artist, or the like	Music company, producer or the like, located in the taxable territory. ”;
	Supply of services by the members of Overseeing Committee to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India.”.

REVERSE CHARGE

RCM – u/s 9(3)

Sr.No	Category of Supply of Service	Supplier of Service	Recipient of Service
8	Supply of services by an author, music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works to a publisher, music company, producer or the like.	Author or music composer, photographer, artist, or the like	Publisher, music company, producer or the like, located in the taxable territory
	Supply of services by the members of Overseeing Committee to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India.”.

REVERSE CHARGE

RCM – u/s 9(3)

Sr.No	Category of Supply of Service	Supplier of Service	Recipient of Service
11	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm.	A banking company or a non-banking financial company, located in the taxable territory.”;
12	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
13	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.

REVERSE CHARGE

RCM – u/s 9(3)

Sr.No	Category of Supply of Service	Supplier of Service	Recipient of Service
14	Security services (services provided by way of supply of security personnel) provided to a registered person: Provided that nothing contained in this entry shall apply to, - (i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies; which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or (ii) a registered person paying tax under section 10 of the said Act.	Any person other than a body corporate	A registered person, located in the taxable territory.”;

REVERSE CHARGE

RCM – u/s 9(3)

Sr.No	Category of Supply of Service	Supplier of Service	Recipient of Service
5B	Services supplied by any person by way of transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction of a project by a promoter.	Any Person	Promoter
5C	Long term lease of land (30 years or more) by any person against consideration in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name) and/or periodic rent for construction of a project by a promoter.	Any Person	Promoter

REVERSE CHARGE

RCM – u/s 9(3)

Sr.No	Category of Supply of Service	Supplier of Service	Recipient of Service
9A	Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub -section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher	Author	<p>Publisher located in the taxable territory:</p> <p>Provided that nothing contained in this entry shall apply where, - (i) the author has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017), and filed a declaration, in the form at Annexure I, within the time limit prescribed therein, with the jurisdictional CGST or SGST commissioner, as the case may be, that he exercises the option to pay central tax on the service specified in column (2), under forward charge in accordance with Section 9 (1) of the Central Goods and Service Tax Act, 2017 under forward charge, and to comply with all the provisions of Central Goods and Service Tax Act, 2017 (12 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within a period of 1 year from the date of exercising such option;</p> <p>(ii) the author makes a declaration, as prescribed in Annexure II on the invoice issued by him in Form GST Inv-I to the publisher. ”;</p>

REVERSE CHARGE

RCM – u/s 9(3)

Sr.No	Category of Supply of Service	Supplier of Service	Recipient of Service
15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging central tax at the rate of 6 per cent. to the service recipient	Any body corporate located in the taxable territory.”.
16	Services of lending of securities under Securities Lending Scheme, 1997 (“Scheme”) of Securities and Exchange Board of India (“SEBI”), as amended.	Lender i.e. a person who deposits the securities registered in his name or in the name of any other person duly authorised on his behalf with an approved intermediary for the purpose of lending under the Scheme of SEBI	Borrower i.e. a person who borrows the securities under the Scheme through an approved intermediary of SEBI.”

REVERSE CHARGE

What is Goods Transport Agency (GTA)?

“Goods Transport Agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.

Note:

- If a consignment note is not issued by the transporter, the service provider will not come within the ambit of goods transport agency.
- If a consignment note is issued, it indicates that the lien on the goods has been transferred to the transporter and the transporter becomes responsible for the goods till it's safe delivery to the consignee.

REVERSE CHARGE

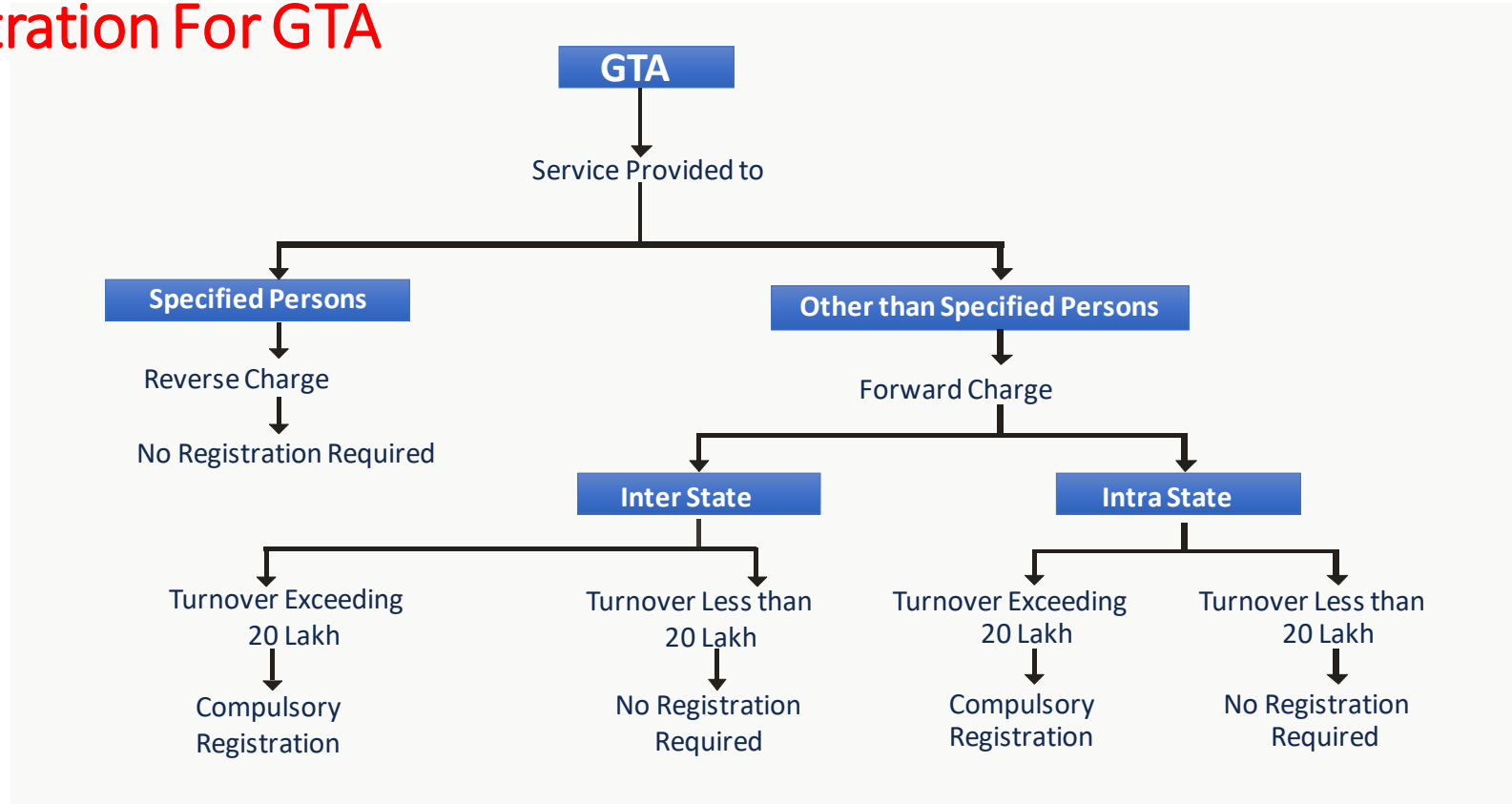
Specified persons under RCM

Normally a service provider is required to pay taxes under forward charge, but if a GTA provides the services to the following persons, recipient of services is required to pay GST under reverse charge:

- Factory registered under the Factories Act, 1948
- A society registered under the Societies Registration Act, 1860 or under any other law
- A co-operative society established under any law
- A person registered under GST
- A body corporate established by or under any law
- A partnership firm/LLP whether registered or not (including AOP)
- Casual taxable person

REVERSE CHARGE

Registration For GTA

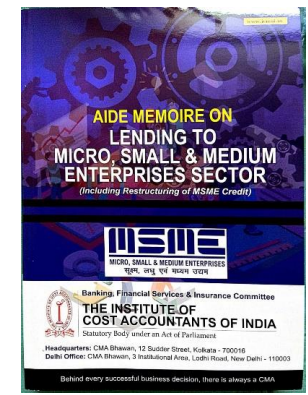
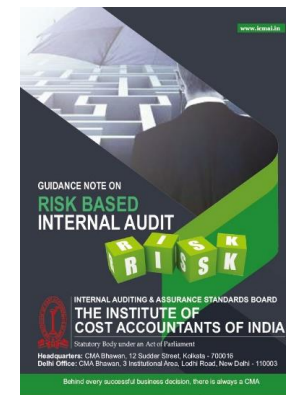
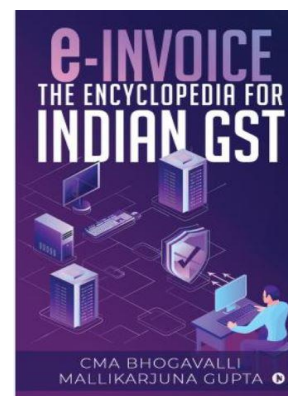
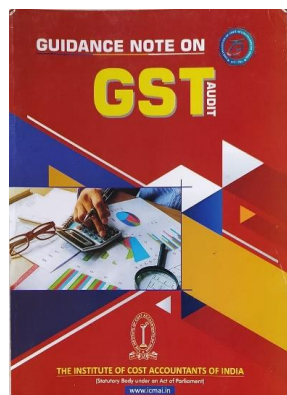
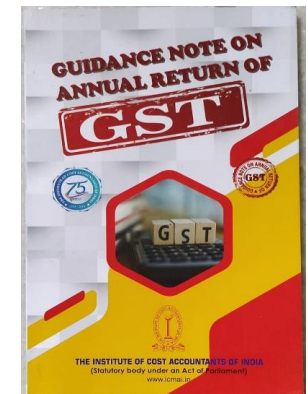
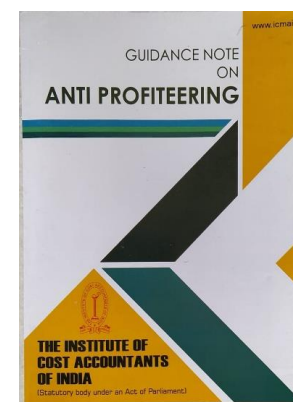
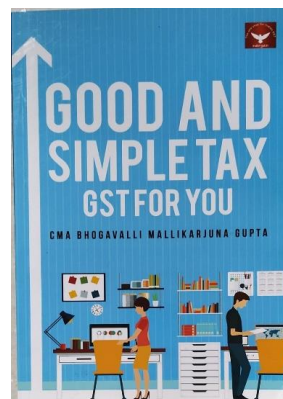
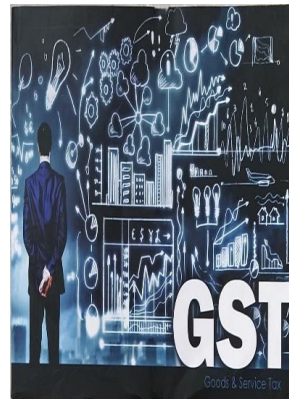
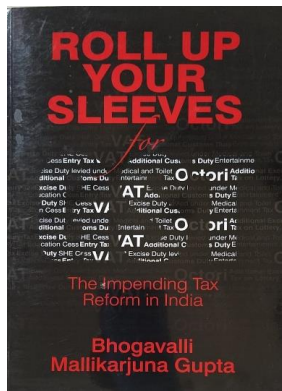


REVERSE CHARGE

RCM – u/s 9(3) : Notified Goods

Sr.No	Category of Supply of Service	Supplier of Service	Recipient of Service
1	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person
2	Bidi wrapper leaves (tendu)	Agriculturist	Any registered person
3	Tobacco leaves	Agriculturist	Any registered person
4	Silk yarn	Any person who manufactures silk yarn from raw silk or silk worm yarn	Any registered person
5	Raw cotton	Agriculturist	Any registered person
6	Supply of lottery	State Government, Union Territory or any local authority	Lottery distributor or selling agent
7	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person

Books – Authored/Co Authored





My Coordinates



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