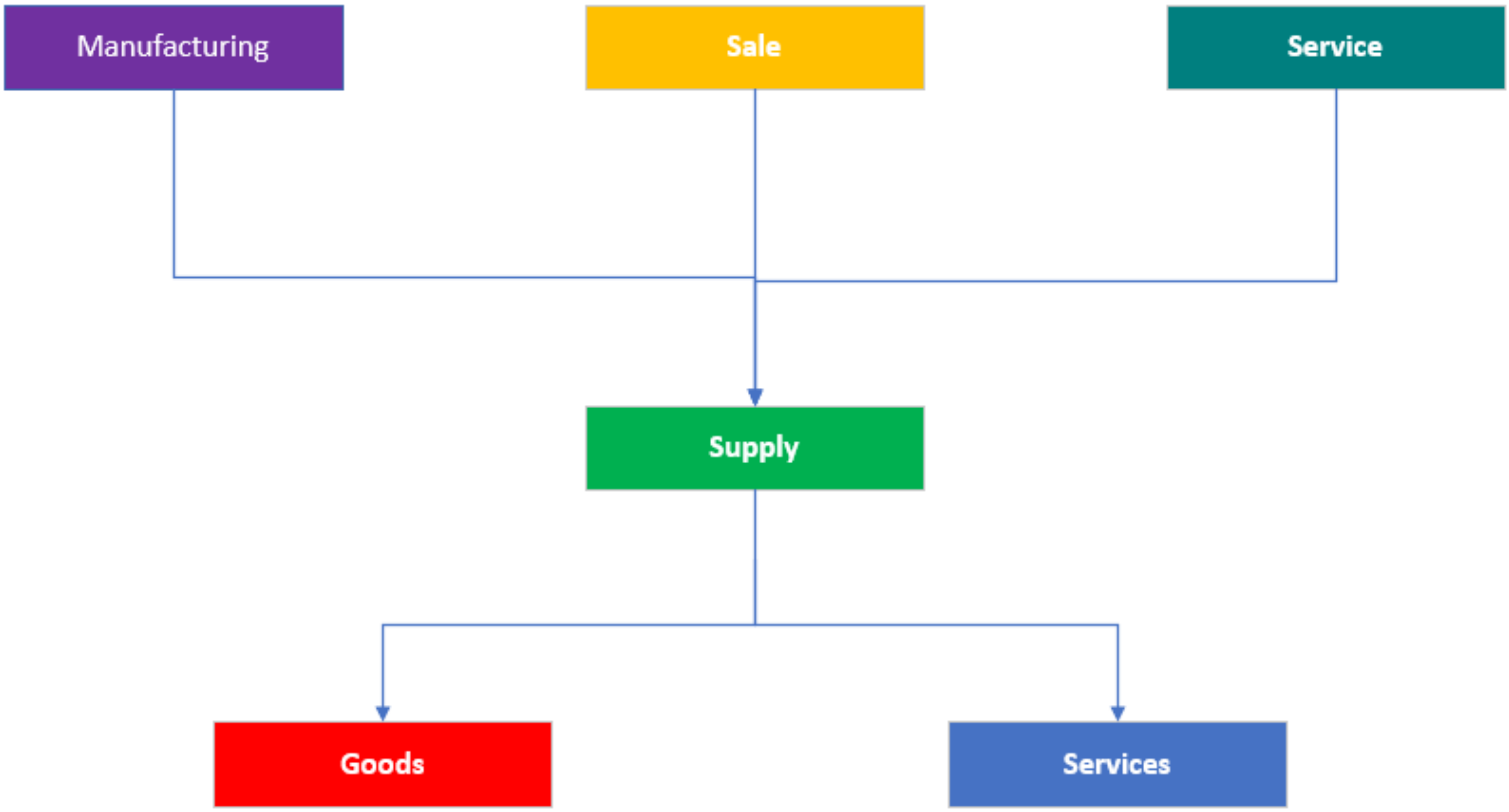
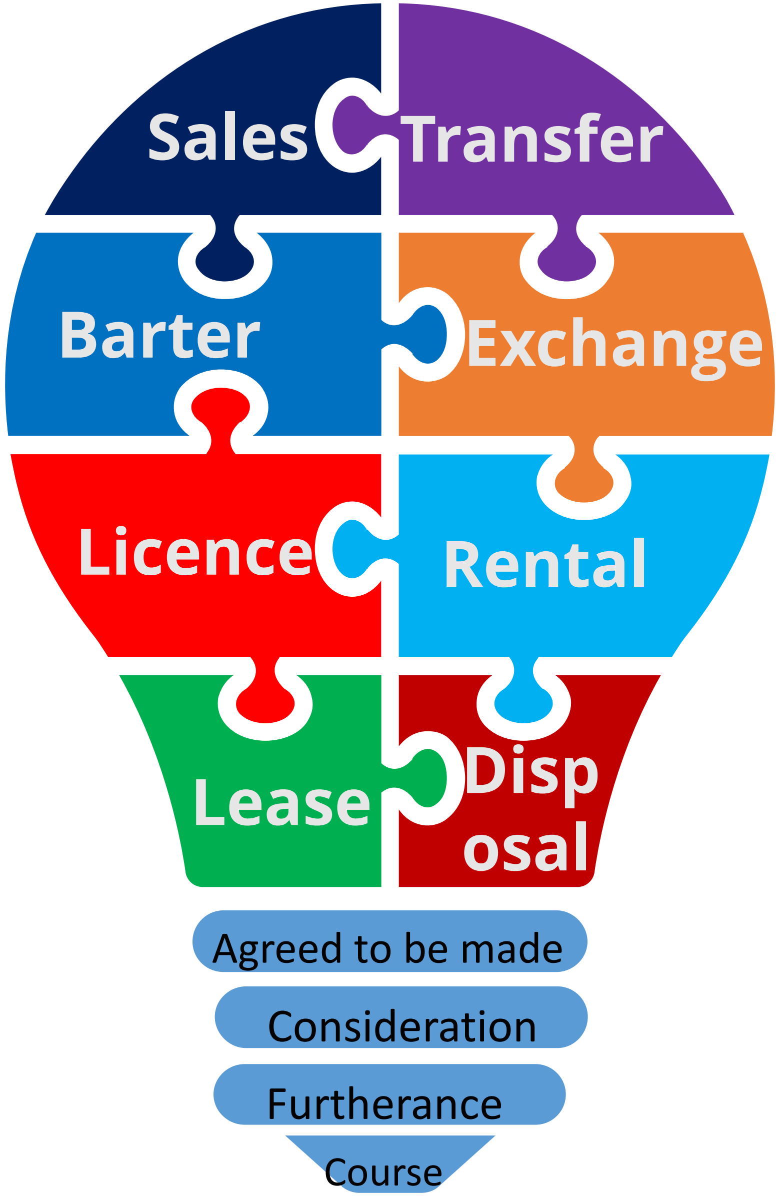
SUPPLY

SUPPLY



Supply

Section 7 of CGST Act 2017



SCHEDULES

Schedules

1. Supply without consideration
2. Activities treated as supply of Goods or Services
3. Neither Supply of Goods or Services

Schedule – 1

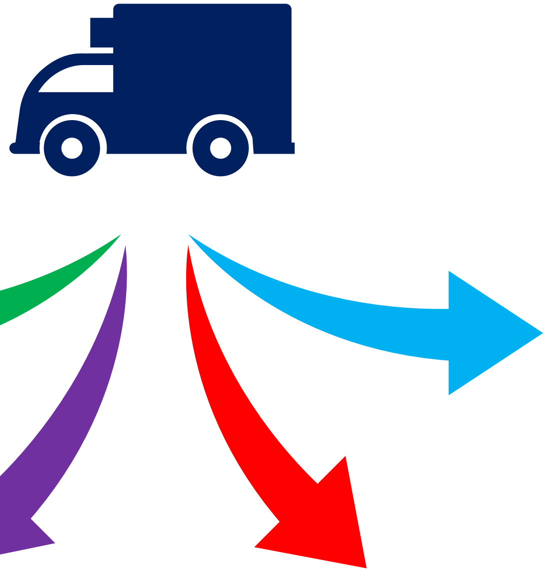
Supply without Consideration

- Transfer or disposal of business assets where ITC is claimed
- Supply of Goods & Services between related parties
- Supply between principal and Agent
- Employee Gifts above Rs 50,000 in a year
- Import of services by a taxable person from a related person or from any of his other establishments outside India

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

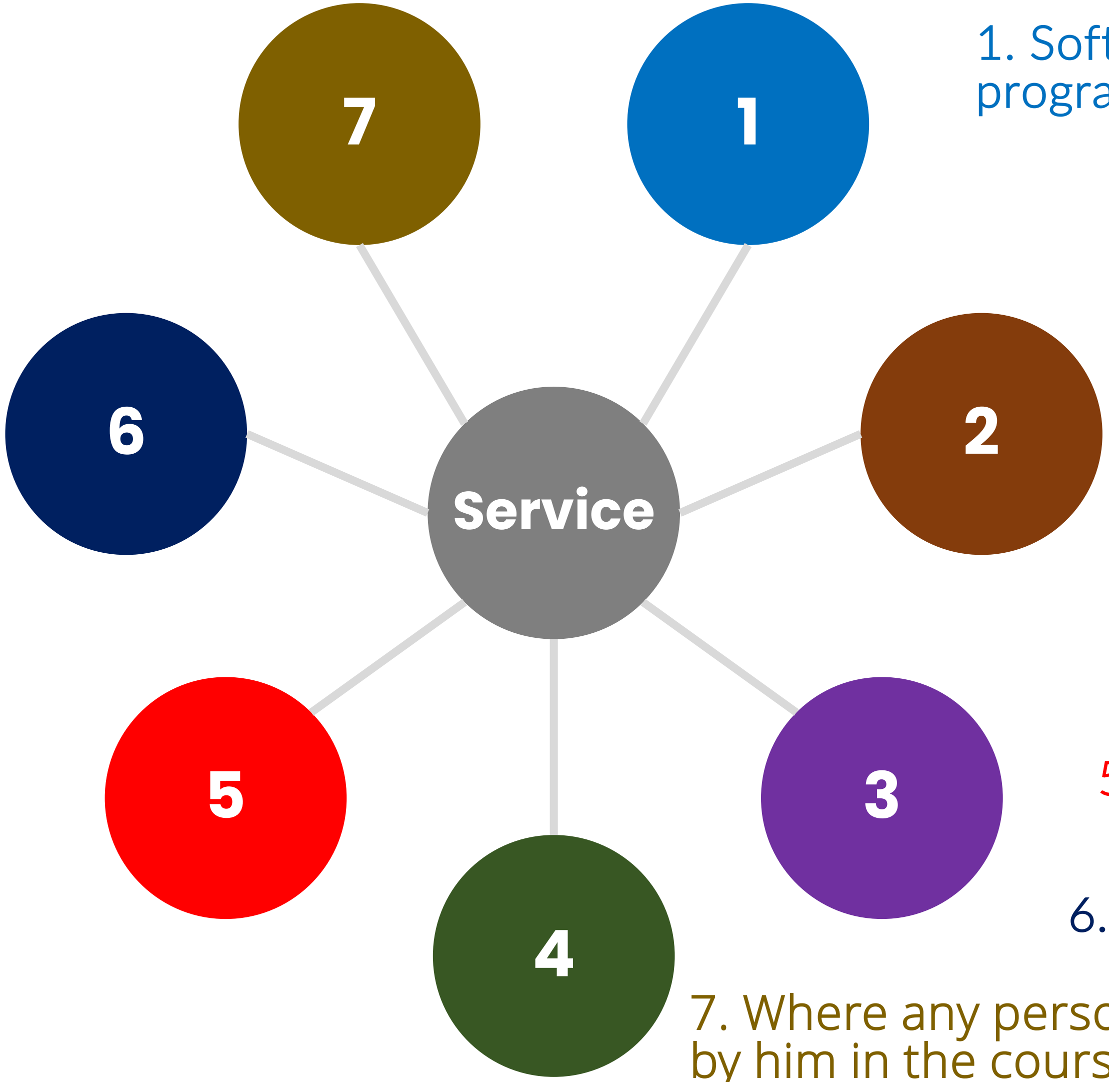
Activities considered as Supply of Services

1. Right to use goods without transfer of title
2. Any lease, tenancy, easement, licence to occupy land
3. Letting of Commercial or Residential Property
4. Transfer of business as going concern
5. Renting of immovable property
6. Construction Activity
7. Temporary transfer or usage of intellectual property

SUPPLY

Schedule – 2

Activities considered as Supply of Service



1. Software – Design, Development, programing etc.,

2. agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act

3. Transfer of right to use any goods for cash or deferred payment

4. Works Contract

5. Supply of food through restaurant, joint, etc.,

6. Treatment or process

7. Where any person ceases to be a taxable person, supplied by him in the course or furtherance of his business immediately before he ceases to be a taxable person

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.

SUPPLY

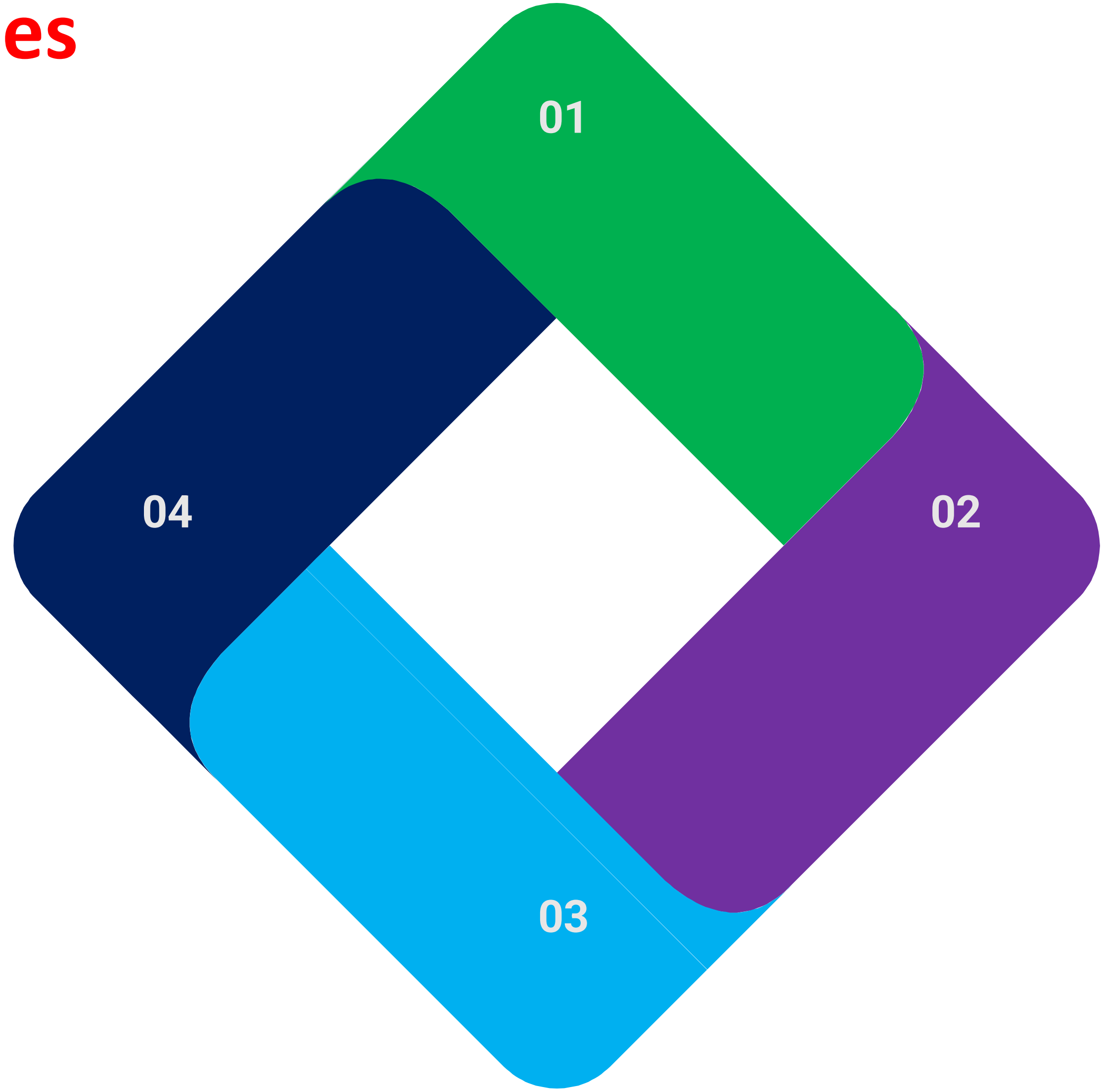
Neither Supply of Goods or Services

01 Services by employee to employer

02 Services by court or tribunal

03 Elected Members

04 Persons holding Constitutional posts

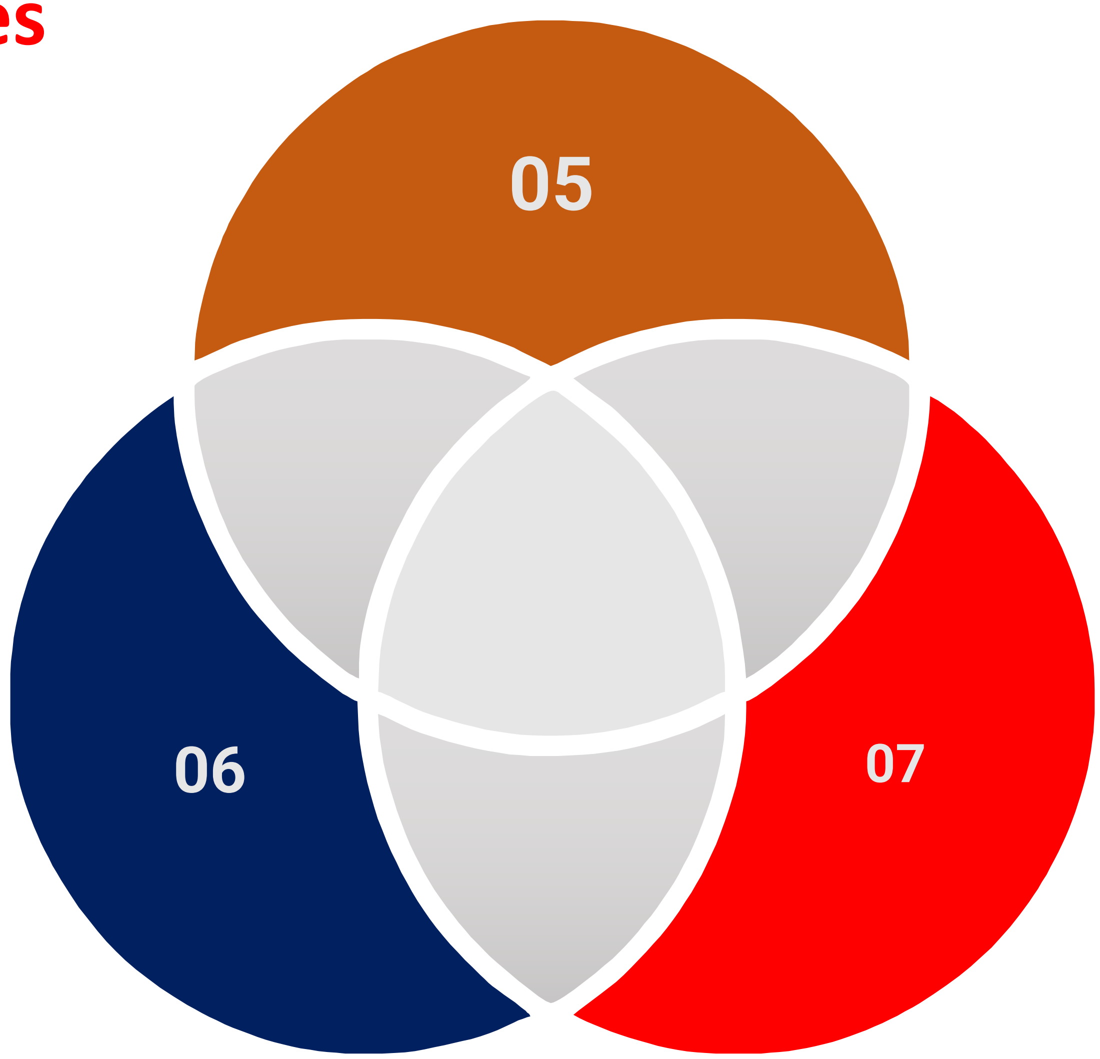


Neither Supply of Goods or Services

05 Chairperson or Member or director appointed before rollout of GST Acts

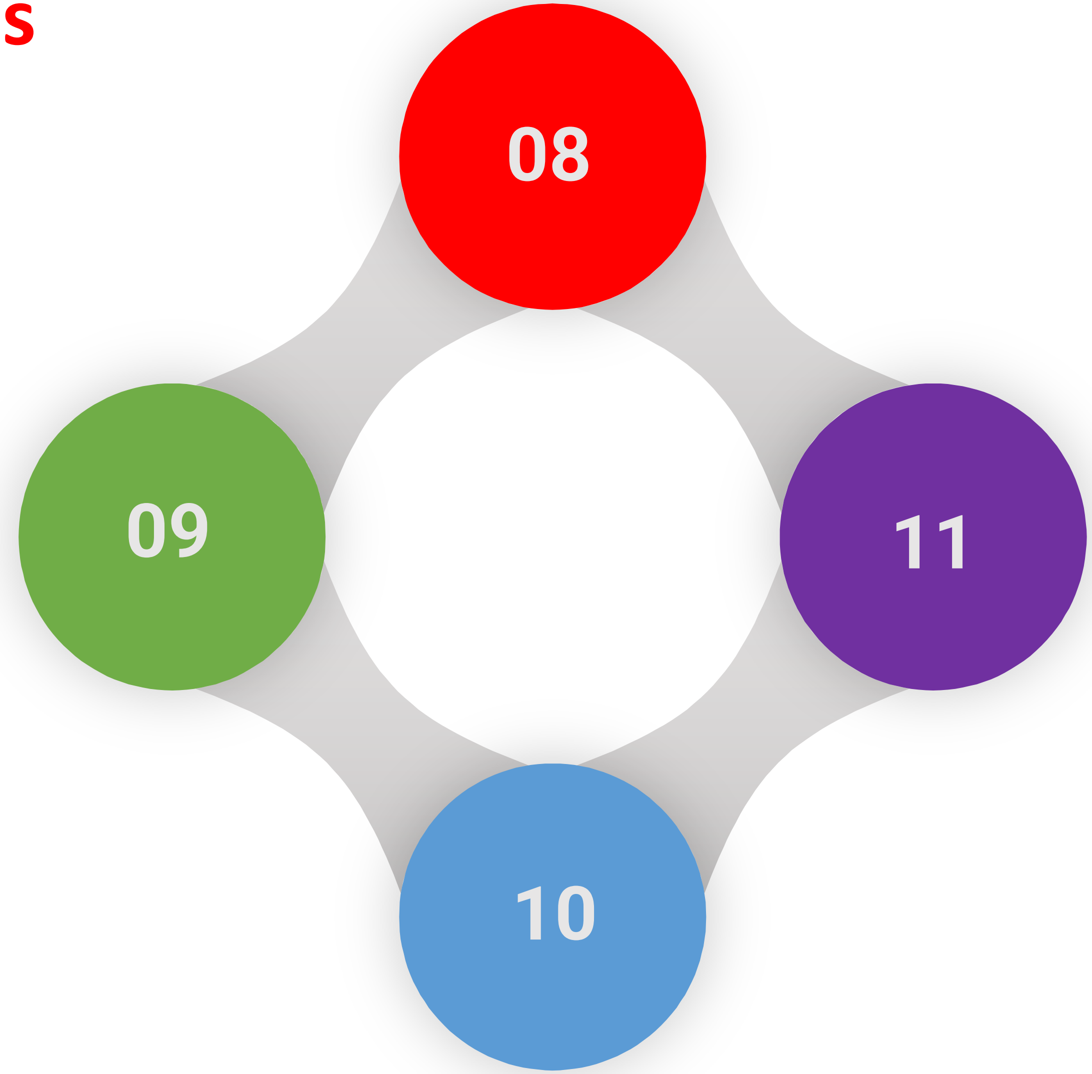
06 Sale of Land

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



CASE LAWS

CASE LAWS

M/s. The TATA Power Company Limited Vs. Maharashtra AAR

Question Raised

Whether the recovery of an amount towards Top-up and parental insurance premium from the employees, amounts to a supply of any service under Section 7 of the Central Goods & Service Tax Act, 2017?

CASE LAWS

M/s. The TATA Power Company Limited Vs. Maharashtra AAR

Answer
Not a Supply

CASE LAWS

M/s. The TATA Power Company Limited Vs. Maharashtra AAR

Reason

The Activity undertaken by the applicant like providing of mediclaim policy for the employees and their parents (parents of the employees) through the insurance company neither satisfies conditions of section 7 to be held as “supply of service” (in the instant *case*, insurance service) nor is it covered under the term “business” of section 2(17) of CGST ACT 2017. Hence, we find that the applicant is not rendering any services of health insurance to their employees' parent and; hence, there is no supply of insurance services in the instant *case* of transaction between employer and employee.

CASE LAWS

Nagri Eye Research Foundation, High Court of Gujarat

Grounds of Appeal

The Petitioner is running a charitable trust and as part of it is offering medicines to the patients at a lower cost or with minimal margin. The Petitioner has filed an application with the AAR and raised a question if the Charitable Trust is required to obtain registration on medicines sold. The AAR held that Registration is required to be obtained and the same was upheld by the same. Aggrieved by the Orders of the AAAR the writ is filed under Article 226 of the Constitution.

CASE LAWS

Nagri Eye Research Foundation, High Court of Gujarat

Order

The Court dismissed the Petition and observed that it found no illegality or infirmity in the orders passed by the AAR and AAAR. Both authorities thoroughly reviewed the submissions and concerns presented by the Petitioner Trust and concluded that the Medical Store operated by the Charitable Trust must undergo GST Registration. They also determined that supplying medicines through the Medical Store, even at a reduced rate, would still be considered as supply of goods. The Court has relied on the provisions of Business defined in u/s 2(17), Mandatory Registration u/s 22(1), Scope of Supply u/s 7(1).

CASE LAWS

M/s. Premier Sales Promotion (P.) Ltd, High Court of Karnataka

Grounds of Appeal

The Petitioner is running a company which is engaged in the transaction of procuring PPIs of Gift Vouchers, Cash Back Vouchers and E-Vouchers from the issuers and supplying them to its clients for specified face value. The clients issue them to their employees in the form of incentive or to other beneficiaries under promotional schemes for use as consideration for purchase of goods or services or both as specified. The Petitioner has approached with AAR bench of Karnataka to know the applicability of GST and rate. The AAR has passed an other stating that GST is applicable on vouchers and the same was upheld by the AAAR.

Aggrieved by the Order passed by the AAAR, the Petitioner filed a wirt for quashing of the Order passed by the AAAR.

CASE LAWS

M/s. Premier Sales Promotion (P.) Ltd, High Court of Karnataka

Order

The Court has quashed the order passed by the AAR and AAAR stating that vouchers do not fall under the category of goods or services and they are exempted from the levy of GST.

The decision is based on the fact that Vouchers are pre-paid instruments as per RBI and they can be used as consideration for supply of goods or services for a future date. The vouchers are pre printed forms and the value can be transacted only at time of redemption and not at the time of delivery of vouchers and cash cannot be withdrawn from the voucher.

CASE LAWS

M/s. Premier Sales Promotion (P.) Ltd, High Court of Karnataka

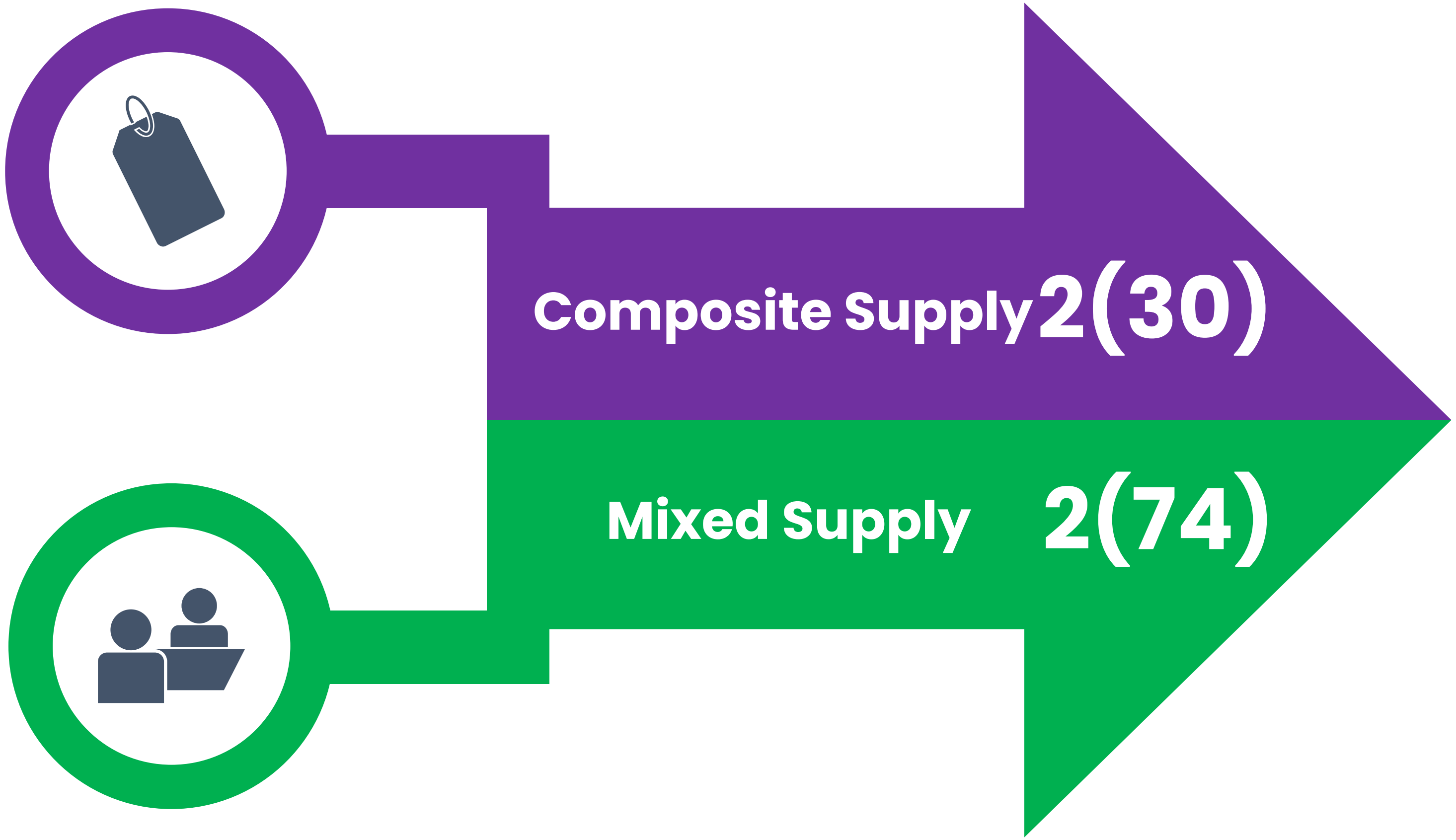
Order

19. In **Sodexo SVC India (P.) Ltd**. (supra), relied upon by the assessee, the Apex Court held as follows: "15. We have already taken note of the nature of the transaction. After going through the relevant provisions and the principle laid down in various judgments explaining the features of 'services' and 'goods', we are of the opinion that the Sodexo Meal Vouchers cannot be treated as 'goods' for the purpose of levy of Octroi or LBT…" (Emphasis Supplied)

20. In **Kalyan Jewellers India Ltd's** case (supra), it is observed thus: "7.9 To conclude, when a voucher is issued, though it is just a means of advance payment of consideration for a future supply, sub-section (4) of section 12 and 13 determine the time of supply of the underlying good(s) or service(s). Voucher per se is neither a goods not a service. It is a means of payment of consideration." (Emphasis Supplied)

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.

SUPPLY

Composite Supply

01 Two or More Supplies

02 Naturally Bundled

03 In Conjunction with each other

04 One of Which is a Principal Supply

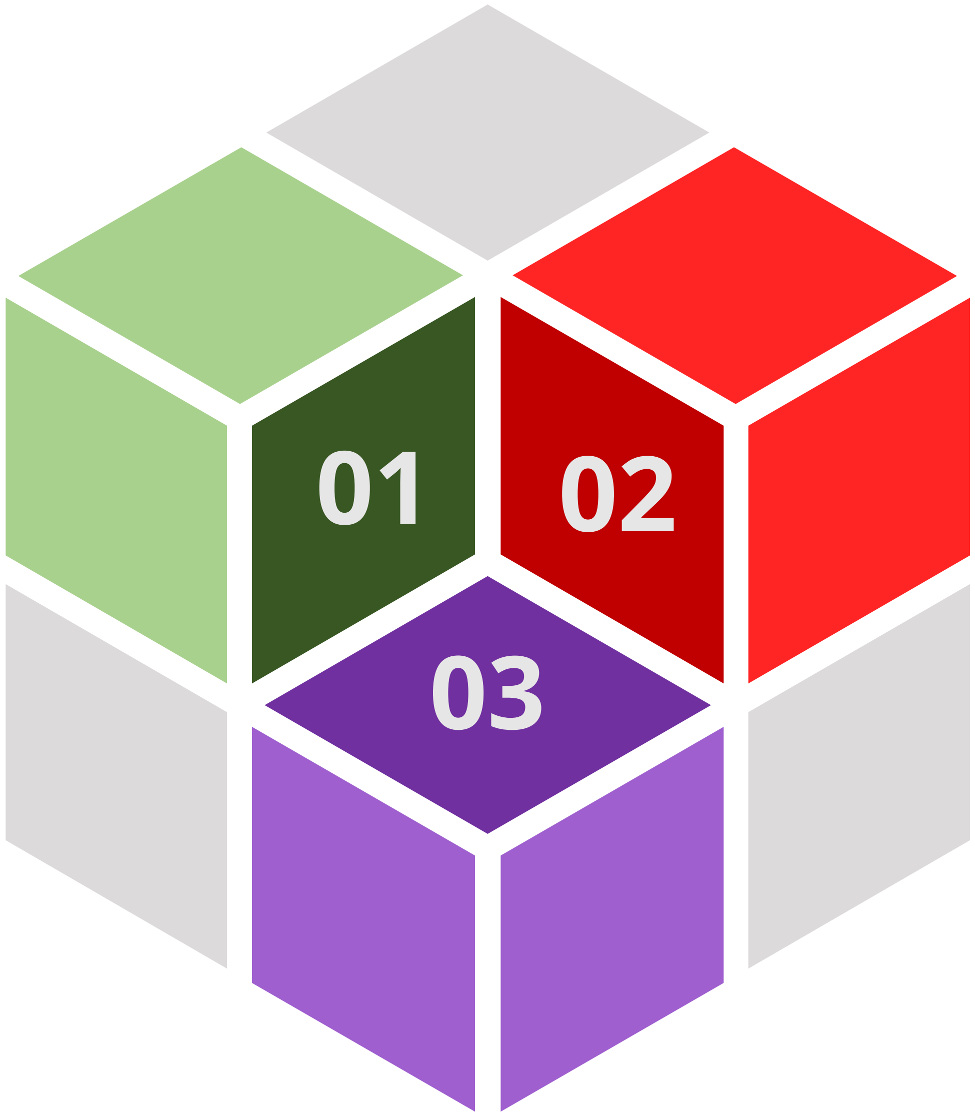
TYPES OF SUPPLY

Mixed Supply

Consists of two or more supplies

Not Naturally Bundled

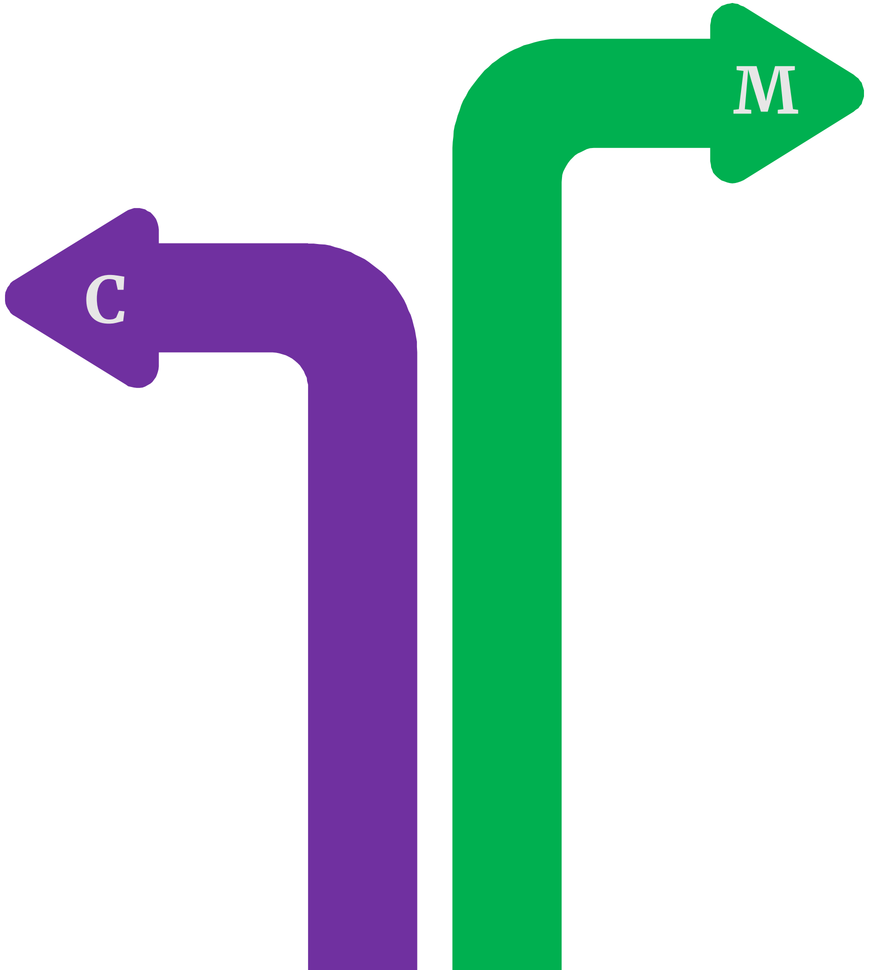
It can be supplied independently



TYPES OF SUPPLY

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

One Nation One Tax

1. 0%
2. 0.10%
3. 0.25%
4. 1%
5. 3%
6. 5%
7. 6%
8. 12%
9. 18%
10. 28%

LEVY

LEVY

Alcohol Liquor for Human Consumption

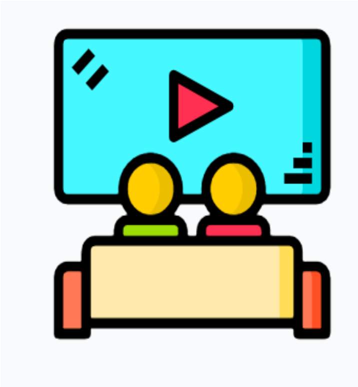
Power to tax remains with the State Government

Tobacco

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

Petroleum Products

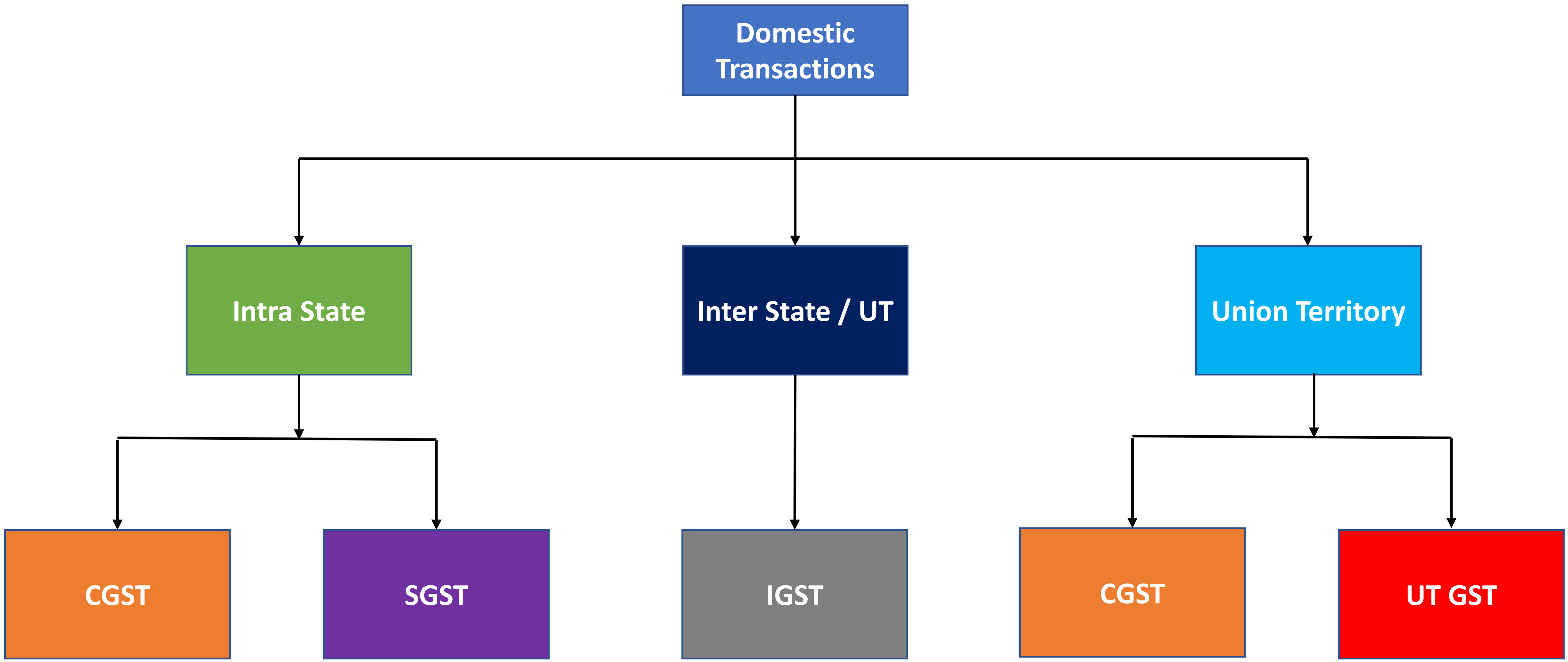
GST Council to decided the date from which these products will be brought into GST – Crude Oil, Diesel, Petrol, Natural Gas & ATF



Entertainment Tax

Entertainment Tax can be levied by the local bodies

LEVY


Domestic Transactions
Intra State
Inter State / UT
Union Territory
CGST
SGST
IGST
CGST
UT GST

EXEMPTIONS

EXEMPTIONS

Exemptions under GST

- Exemption should be in public interest — 01
- By way of issue of notification — 02
- On recommendation from the Council — 03
- Absolute / conditional exemption may be for any goods and / or services — 04
- Exemption by way of special order — 05

EXEMPTIONS

Exemptions under GST

Illustrations for Absolute Exemptions:

1. The Central Government has exempted the tax payable under the CGST / UTGST / IGST Acts by any taxable person on supply of “salt” with effect from 01.07.2017.
2. Transmission or distribution of electricity by an electricity transmission or distribution utility

EXEMPTIONS

Exemptions under GST

Sec. 11 – Illustration I

Notification Issued u/s 11(1): Conditional, partial exemption

Intra state supplies of goods or services or both received by a registered person from an unregistered person is exempted from payment of tax under reverse charge provided the aggregate value of such supplies received by a registered person from all or any of the suppliers does not exceed ` 5000/- in a day. *[Notification No. 08/2017-Central Tax (Rate) dated 28.06.2017]*

EXEMPTIONS

Exemptions under GST

Sec. 11 – Illustration II

Notification issued u/s 11(1): Absolute exemption

Exemption to following taxable services from tax leviable thereon:

- **Services by way of renting of residential dwelling for use as residence**

Services by Reserve Bank of India.

- **Services by a veterinary clinic in relation to health care of animals or birds.**

Notification No. 12/2017 - Central Tax (Rate) dt.28.06.2017

EXEMPTIONS

Statutory Provisions

9(1) There shall be levied a tax called CGST on all intra state supplies of goods and services or both except on the supply of alcoholic liquor for human consumption.

9(2) The central tax on the supply of petroleum crude, HSD, motor spirit (petrol),natural gas and aviation turbine fuel shall be levied w.e.f. such date as may be notified.

9(3) The Govt. may, on recommendation of council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on Reverse Charge basis by recipient.

9(4) The central tax on the supply of taxable goods or services or both by a supplier, who is not registered, to a registered person shall be paid by as Such person on Reverse Charge basis as the recipient.

SOME DEFINITIONS

Section 2(47) – “exempt supply” means supply of any goods and/ or services which attract nil rate of tax; or which may be exempt from tax under Section 11 or Section 6 of IGST Act and includes non-taxable supply

Section 2(78) – “non-taxable supply” means a supply of goods and/or services which is not leviable to tax under this Act or IGST Act

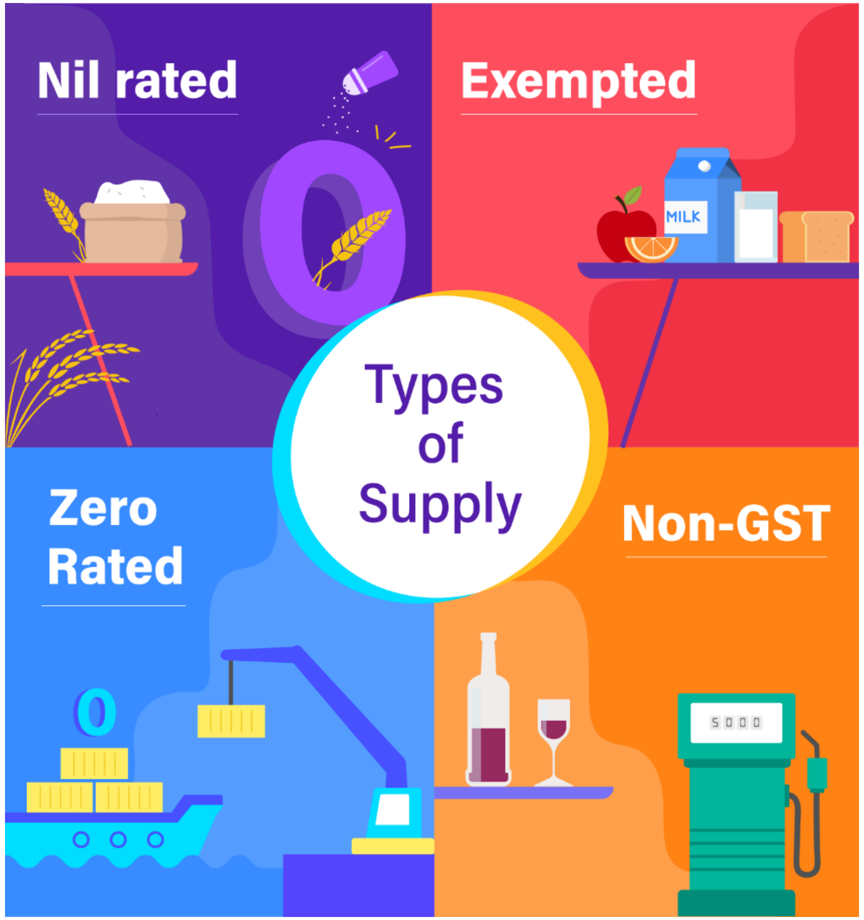
Section 16(1) of IGST Act – “zero-rated supply” means any of the following supplies of goods and/or services, namely - Export of goods and/or services Supply of goods and/or services to a SEZ developer or an SEZ unit

ZERO RATED, NIL RATED, EXEMPT AND NON-GST SUPPLIES

Supplies that have a declared rate of 0% GST

Salt, grains, jaggery etc.

Exports, Supplies made to SEZ Units or SEZ Developers.



Taxable but do not attract GST and for which ITC cannot be claimed

Fresh milk, Fresh fruits, Curd, Bread etc.

These supplies do not come under the ambit of GST law

Alcohol for human consumption, Diesel Petrol etc.

Upsides

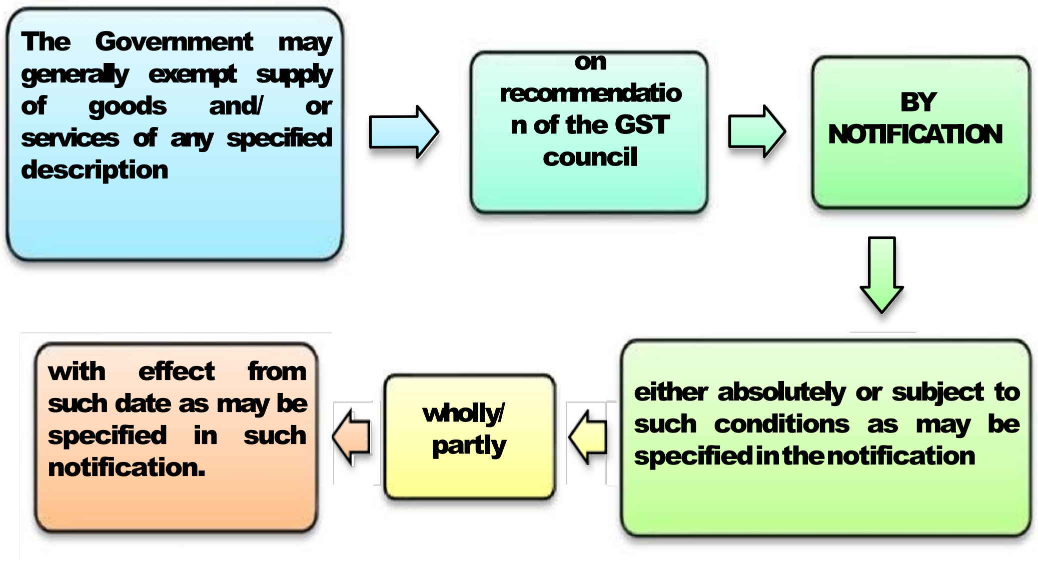
- No GST is levied on output prices and the goods or services become cheaper for the consumer.
- The supplier is freed from the hassle of computing GST on output supplies considering its valuation, place of supply etc
- No record of taxes is required to be maintained by the suppliers
- No hassle of matching of input tax credit to the consumer

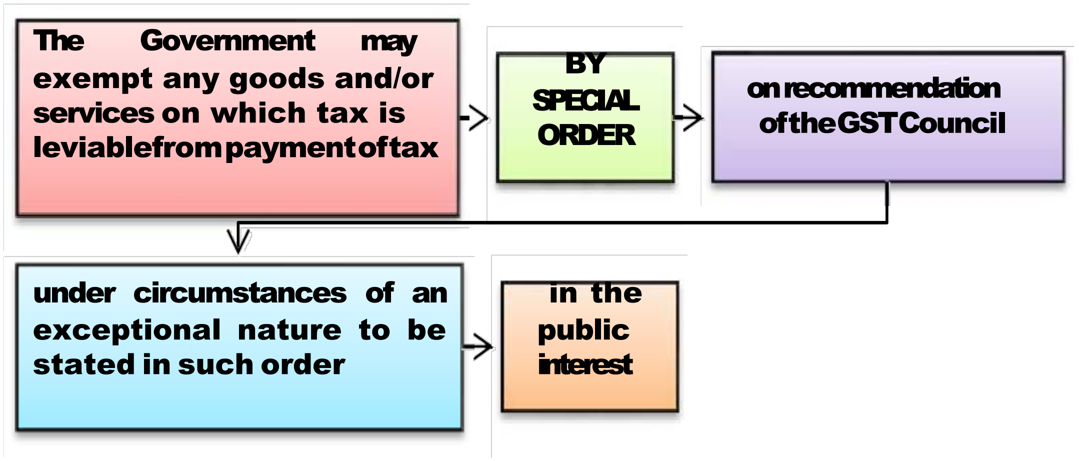
Downsides

- ITC on inputs becomes part of cost of supplier thereby becoming an invisible barrier to the seamless credit in the value chain
- GST on input supplies of the supplier is still to be borne by the consumer and thus, some GST is inherent in the price of the exempt goods or services.

EXEMPTIONS

Exemptions under GST





EXEMPTIONS

Exempted Goods

Live fish (0301)

Fresh Milk (0401)

Potatoes (0701)

Grapes (0806)

Indian National Flag (63)

Plastic Bangles (3926)

EXEMPTIONS

Exempted Services

SERVICES PROVIDED BY CHARITABLE/RELIGIOUS

Sarvsewa Trust, a charitable trust registered under section 12AA of the Income-tax Act, 1961, has organized a Skill

Development Programme for the old age people over the age of 65years residing in Bangalore city (an urban area).

Services provided by Sarvsewa Trust do not fall within the purview of 'charitable activities. The activities relating to advancement of skill development relating to persons over the age of 65 years, are covered under the definition of 'charitable activities' only when such persons are residing in rural area.

EXEMPTIONS

Exempted Services

KMVN supplies numerous services, namely, medical facilities, catering services, security, accommodation services, etc. to the pilgrims undertaking Kailash-Mansarovar pilgrimage. Such services provided by KMVN in respect of the religious pilgrimage to Kailash-Mansarovar are covered under entry 60 and thus, are exempt.

Bhavyajyoti Foundation, a charitable trust registered under section 12AA of the Income-tax Act, 1961, has organized a 'Meditation Camp' for the old age people. GST would be exempt on the same as services provided by entity registered under section 12AA of the Income-tax Act, 1961 by way of advancement of religion, spirituality or yoga are exempt.

Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—

AGRICULTURAL RELATED SERVICES

Services by way of fumigation in a warehouse of agricultural produce.

EXEMPTIONS

Renting or leasing of agro machinery or vacant land

Moolchand has leased out to a farmer – Tulsidas - a vacant land for agriculture. The land has a greenhouse and a storage shed which are incidental to its use for agriculture. Leasing of vacant land with a greenhouse and a storage shed which is incidental to its use for agriculture is exempt from GST.

Renting or leasing of agro machinery or vacant land tem (d) of the entry exempts renting or leasing of agro machinery or vacant land with or without a structure incidental to its use.

EXEMPTIONS

Education

Education services provided	Covered in sub-clause (ii)	Reasons
Conduct of **degree courses by colleges, universities or institutions**	✓	These courses lead to grant of qualifications recognized by law
Training given by private coaching institutes	✗	Such training does not lead to grant of a recognized qualification.
Education as a part of a prescribed curriculum for obtaining a qualification recognized by a law of a foreign country	✗	Only a course recognized by an Indian law is covered herein.

The term 'education as a part of curriculum for obtaining a qualification recognised by any law for the time being in force'

Private coaching centres or other unrecognized institutions, though self- styled as educational institutions, would not be treated as educational institutions under GST and thus cannot avail exemptions available to an educational institution.

EXEMPTIONS

No	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Goods	Rate (%)	Conditio n
10	Heading 9954	Services provided by way of pure labour contracts of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original works pertaining to the beneficiary-led individual house construction or enhancement under the Housing for All (Urban) Mission or Pradhan Mantri Awas Yojana.	Nil	NIl
11	Heading 9954	Services by way of pure labour contracts of construction, erection, commissioning, or installation of original works pertaining to a single residential unit otherwise than as a part of a residential complex.	Nil	NIl

EXEMPTIONS

No	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Goods	Rate (%)	Condition
12	Heading 9963 or 9972	Services by way of renting of residential dwelling for use as residence.	Nil	NIl
13	Heading 9963 or Heading 9972 or Heading 9995 or any other Heading of Section 9	Services by a person by way of- (a) conduct of any religious ceremony; (b) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section 12AA of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the said Income-tax Act: Provided that nothing contained in entry (b) of this exemption shall apply to,-	Nil	NIl

EXEMPTIONS

No	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Goods	Rate (%)	Condition
14	Heading 9963	Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having declared tariff of a unit of accommodation below one thousand rupees per day or equivalent	Nil	Nil
15	Heading 9964	Transport of passengers, with or without accompanied belongings, by – (a) air, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal; (b) non-air conditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or (c) stage carriage other than air-conditioned stage carriage.	Nil	Nil

EXEMPTIONS

<table>
<tr><th>No</th><th>Chapter, Section, Heading, Group or Service Code (Tariff)</th><th>Description of Goods</th><th>Rate (%)</th><th>Condition</th></tr>
<tr><td>22</td><td>Heading 9966
or
Heading 9973</td><td>Services by way of giving on hire –
(a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or
(b) to a goods transport agency, a means of transportation of goods.</td><td>Nil</td><td>Nil</td></tr>
<tr><td colspan="5">As per Notification 2/2018- Central Tax Rate, dated 25.01.18 against serial number 22, in the entry in column (3), after item (b), the following itemshall be inserted, namely</td></tr>
<tr><td>22</td><td>Heading 9966
or
Heading 9973</td><td>Services by way of giving on hire –
(a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or
(b) to a goods transport agency, a means of transportation of goods.
(c) motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education upto higher secondary school or equivalent.</td><td>Nil</td><td>Nil</td></tr>
</table>

EXEMPTIONS

<table>
<tr><th>No</th><th>Chapter, Section, Heading, Group or Service Code (Tariff)</th><th>Description of Goods</th><th>Rate (%)</th><th>Condition</th></tr>
<tr><td>26</td><td>Heading 9971</td><td>Services by the Reserve Bank of India.</td><td>Nil</td><td>Nil</td></tr>
<tr><td colspan="5">“Reserve Bank of India” means the bank established under section 3 of the Reserve Bank of India Act, 1934 (2 of 1934);</td></tr>
<tr><td>27</td><td>Heading 9971</td><td>Services by way of—
(a) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount (other than interest involved in credit card services);
(b) inter se sale or purchase of foreign currency amongst banks or authorized dealers of foreign exchange or amongst banks and such dealers.</td><td>Nil</td><td>Nil</td></tr>
</table>

EXEMPTIONS

health care services" means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;

"authorised medical practitioner" means a medical practitioner registered with any of the councils of the recognised system of medicines established or recognised by law in India and includes a medical professional having the requisite qualification to practice in any recognised system of medicines in India as per any law for the time being in force;

No	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Goods	Rate (%)	Conditio n
74	Heading 9993	Services by way of- (a) health care services by a clinical establishment, an authorised medical practitioner or para-medics; (b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.	Nil	Nil

Branded or unbranded

Tripura High Court

Exemption

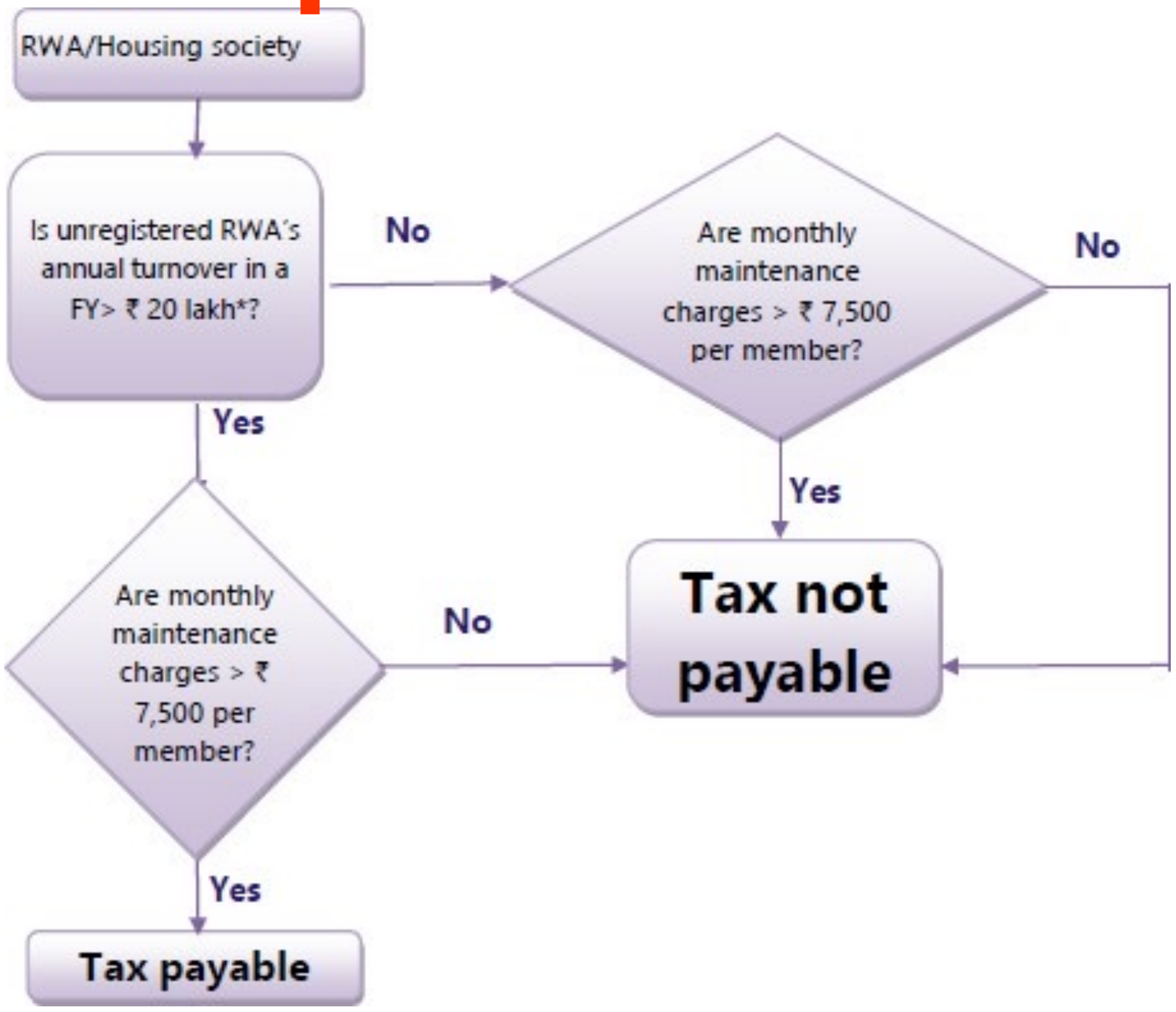
Electricity

Transmission/distribution of electricity by an electricity transmission/ distribution utility.
However, in this regard CBIC has clarified that the other services provided by DISCOMS (distribution companies) to consumer against charges are liable to GST such as,-

- Application fee for releasing connection of electricity; Rental Charges against metering equipment;
- Testing fee for meters/transformers, capacitors etc.;
- Labour charges from customers for shifting of meters or shifting of service lines; charges for duplicate bill [Circular No. 34/8/2018 GST dated 01.03.2018].

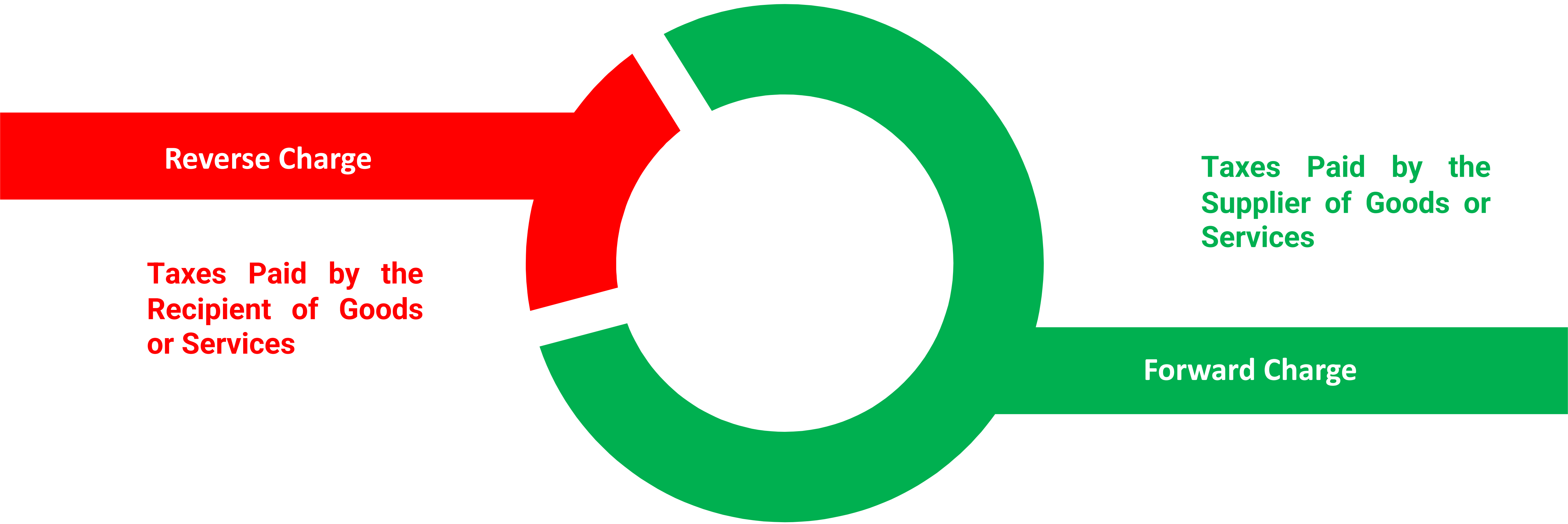
Exemption

Apartment Maintenance

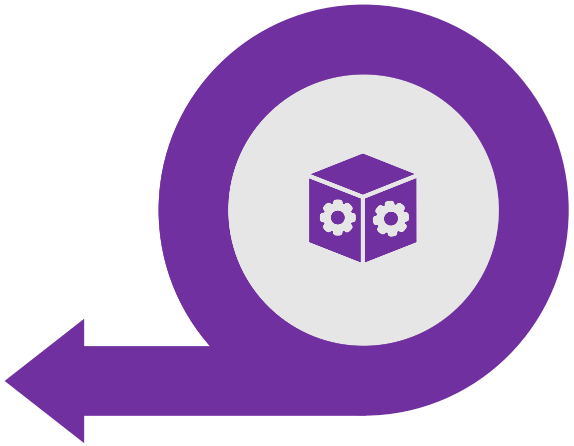


REVERSE CHARGE

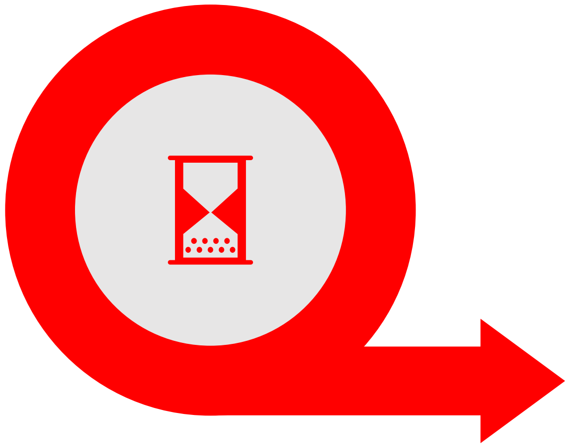
TAX LIABILITY



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

Purchase of goods or services or both from Unregistered Taxpayers

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	Publisher located in the taxable territory: 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; (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. ”;

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

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

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

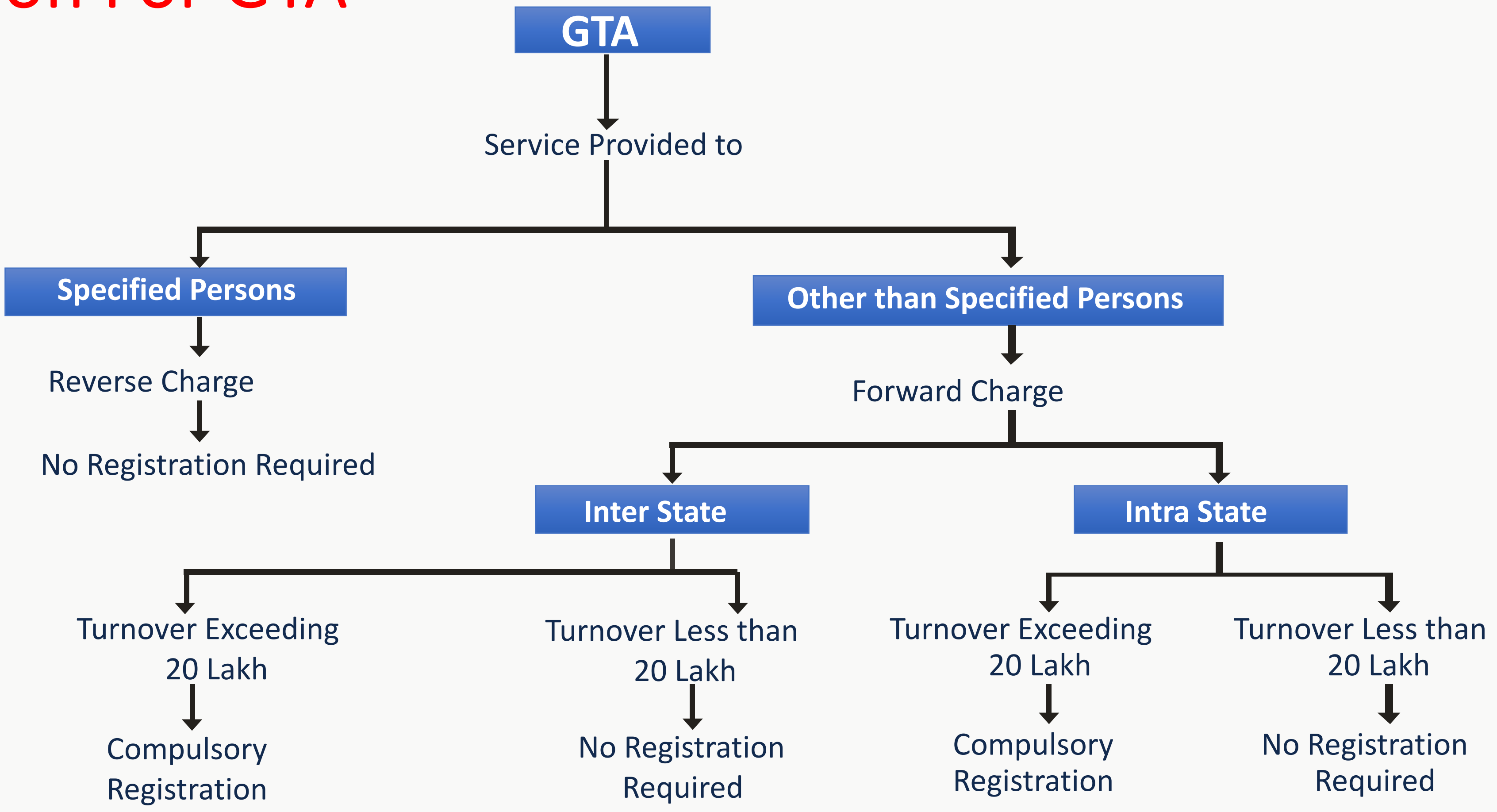
Specified persons under RCM

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



CMA B Mallikarjuna Gupta

B. Com, ACMA, MFM, M.IOD, PGDCS

Certified Product Manager from Indian School of Business

Over two decades of experience in the areas of Taxation, GST, Product Management, Brand Management, Finance, Accounting, Sales, Operations, Marketing, Project Accounting ERP & BI Implementation. Worked for Oracle, Infor, Logo, Systime & Dempo Group. Designed & implemented a Costing system for a Steel Plant, Biaxially Oriented Polypropylene (BOPP) & Upholstery plant.

Director – Manohar Chowdhry & Associates, Chartered Accountants
COO - Nextgen Learning And Consulting Private Limited
Founder – India-gst.in

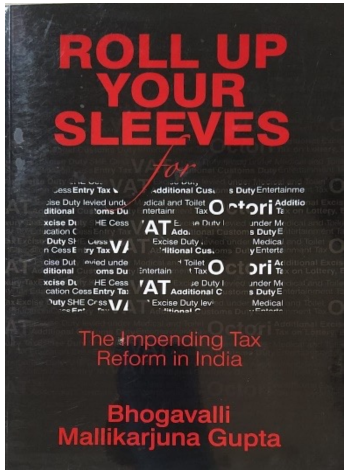
AWARDS/RECOGNITIONS

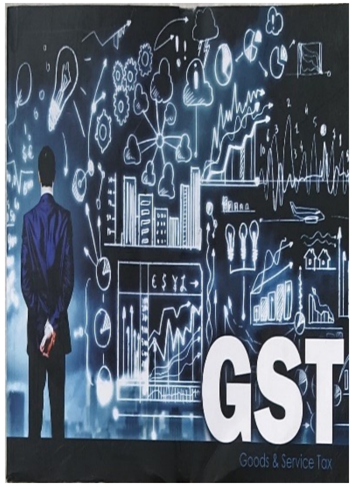
- Conferred the Indian Achievers' Award 2021 - In Recognition of Outstanding Professional Achievement & Contribution in Nation Building
- GUINNESS WORLD RECORDS title holder as a team member for the "Most people running up a single mountain."
- Selected one among the 100 Digital Influences for 2020 by YourStory
- His podcasts find place in the top 10 Taxation podcasts in India for 2021
- Recognized by the Cyberabad Police for Traffic Volunteering for 100 hours & for conducting drunken drive.

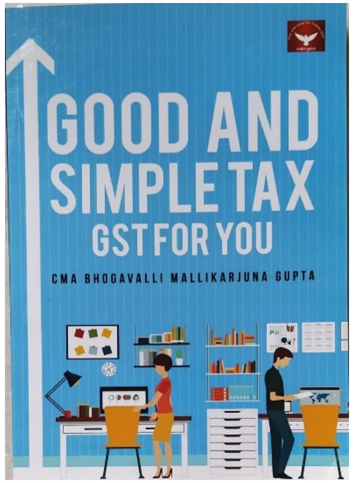
Member of

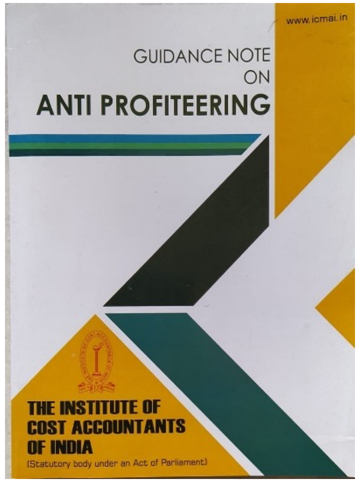
- GST Grievance Redressal Committee – Telangana
- Co-opted Member – Indirect Tax Committee at Institute of Cost Accountants of India, Kolkata
- Member – MSME & Startups Promotion Board at Institute of Cost Accountants of India, Kolkata for 2022-23
- Expert Member of the Technology Development Fund Scheme of DRDO
- Member - Regional Advisory Committee, Dattopanth Thengadi National Board for Workers Education and Development, Ministry of Labour and Employment, Govt. of India.
- Resource Person/Faculty - Institute of Cost Accountants of India, Regional Training Institute (CAG Auditors), National Academy of Customs, Indirect Taxes & Narcotics, Indian Navy, and National Institute for Micro Small and Medium Enterprises (NI-MSME)
- Served as Co-Chair for Customs & GST Committee at Federation of Telangana Chamber of Commerce & Industry(FTCCI)
- Served as a Member at National Council for Indirect Taxes at ASSOCHAM and at the Institute of Cost Accountants of India at the Central Council Level & Chapter Level

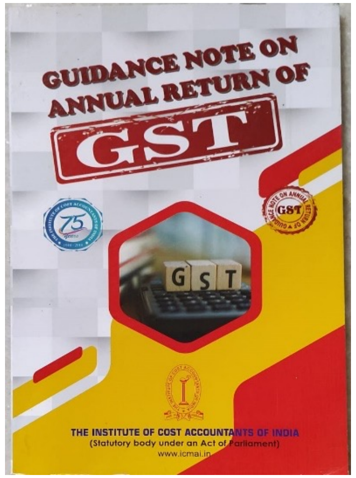
Books – Authored/Co Authored

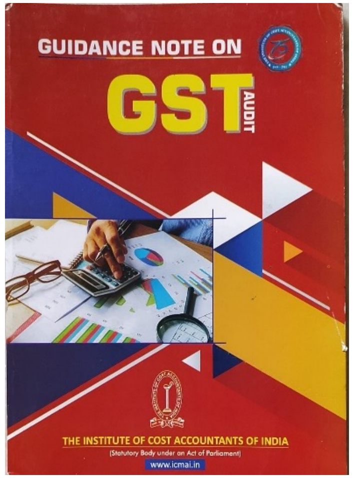


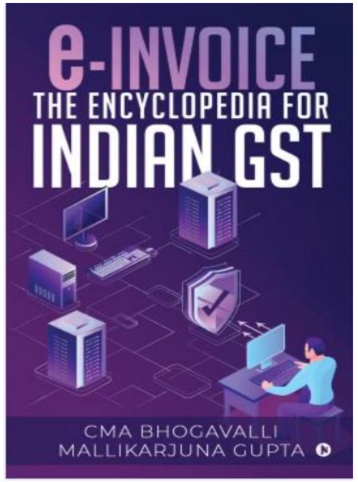


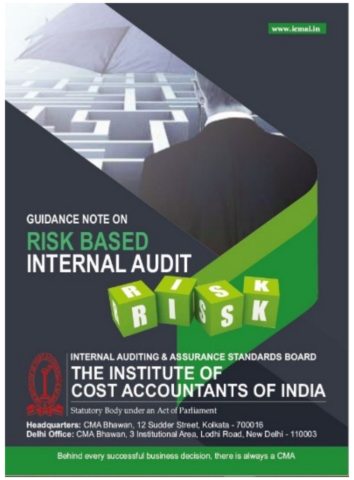


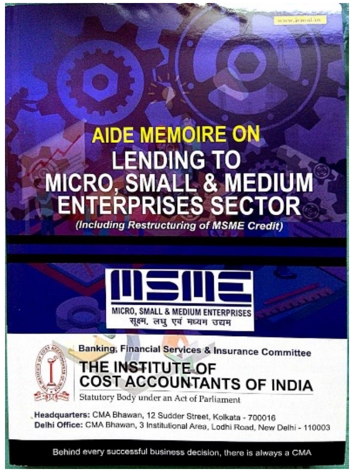


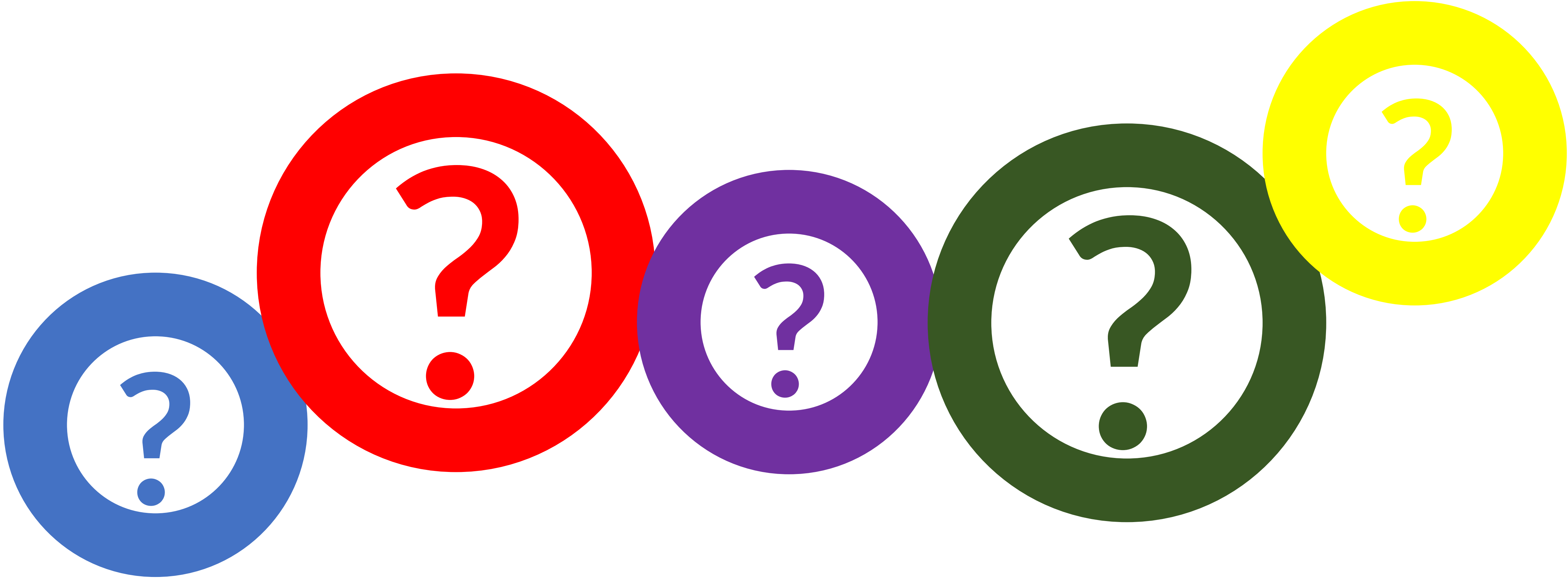












My Coordinates

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