

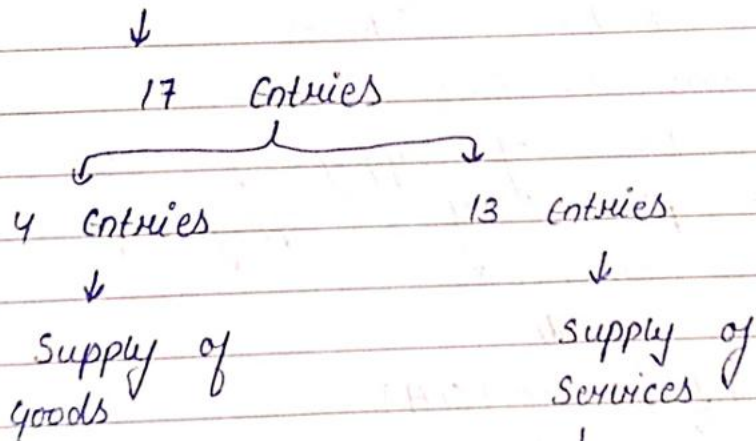
Section 7(CIA)

RE LAW: Where certain activities or transactions constitute a supply in accordance with the provisions of Sec 7(1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II.

SCHEDULE II

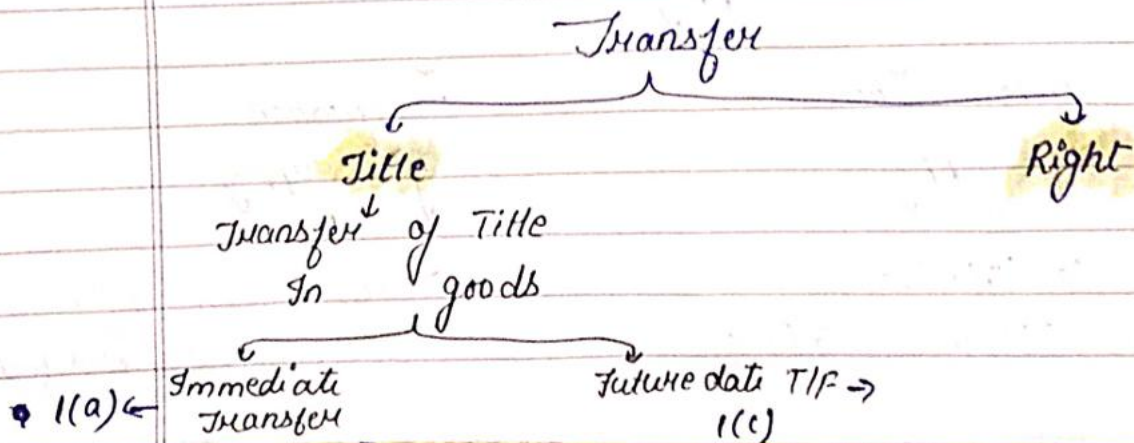
Activities or Transactions to be treated as supply of goods OR supply of services.

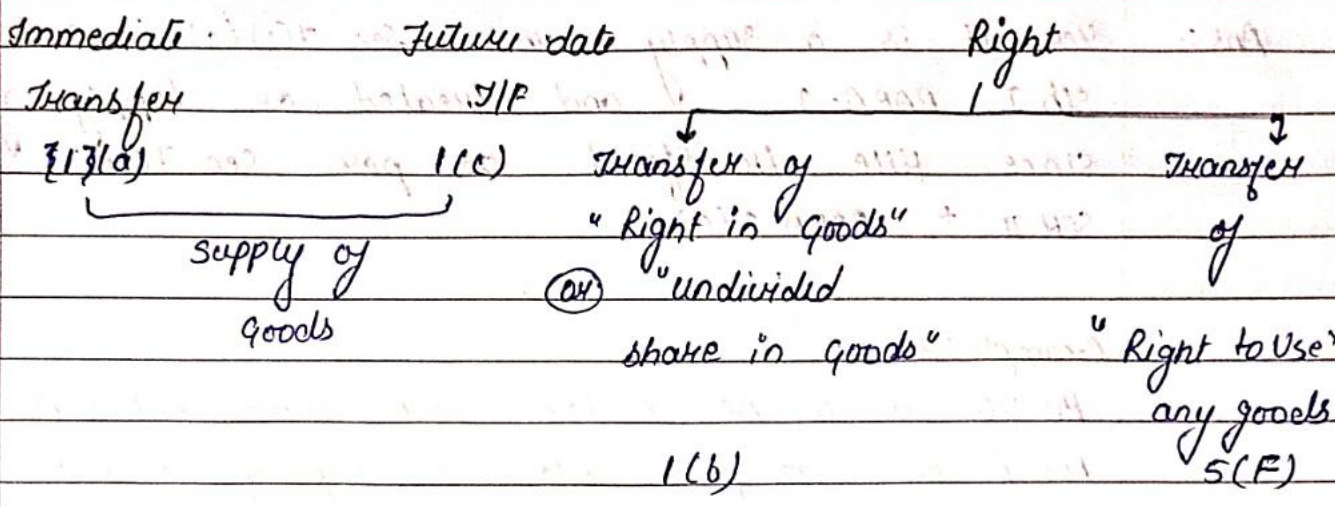
Total → 6 PARA'S



If not covered in 17 entries then refer sec-8 (or) Sec 7(3)

PARA-1 linked with PARA 5(F)





CRUX :-

Right in Goods = Possession TIF	} Title Not TIF
Right to use any goods = Possession TIF	
Control TIF	

→ Example 1.

M. V. Dealer of AC sold 2 AC to M. Chintoo @ 46,000 each. Determine whether such activity is supply and supply of goods or supply of services.

Ans. Yes, it is a supply under sec 7(1)(a) and supply of goods as per 7(1A) read with schedule II and Para 1(a)

→ Example 2

M. V. a shop of Readymade Garments he gift 2 shirt and 1 Trouser to M. P and he has claimed ITC on 2 shirt & 1 Trouser. Determine such activity is supply and SOS or SOS?

Ans: Yes, it is a supply under Sec 7(1)(c) Head with sub I, PARA-1 and treated as supply of goods since title transferred as per Sec 7(1A) + SCH II + PARA 2(a).

→ Example: 3

MH. VG is a AC Dealer and sent out 2 AC to MH. P @ 5,000 p.m determine supply or not, and classification.

Ans: Yes, it is supply u/s 7(1)(a) and supply of service as per 7(1A) + SCH II + PARA 1(b)

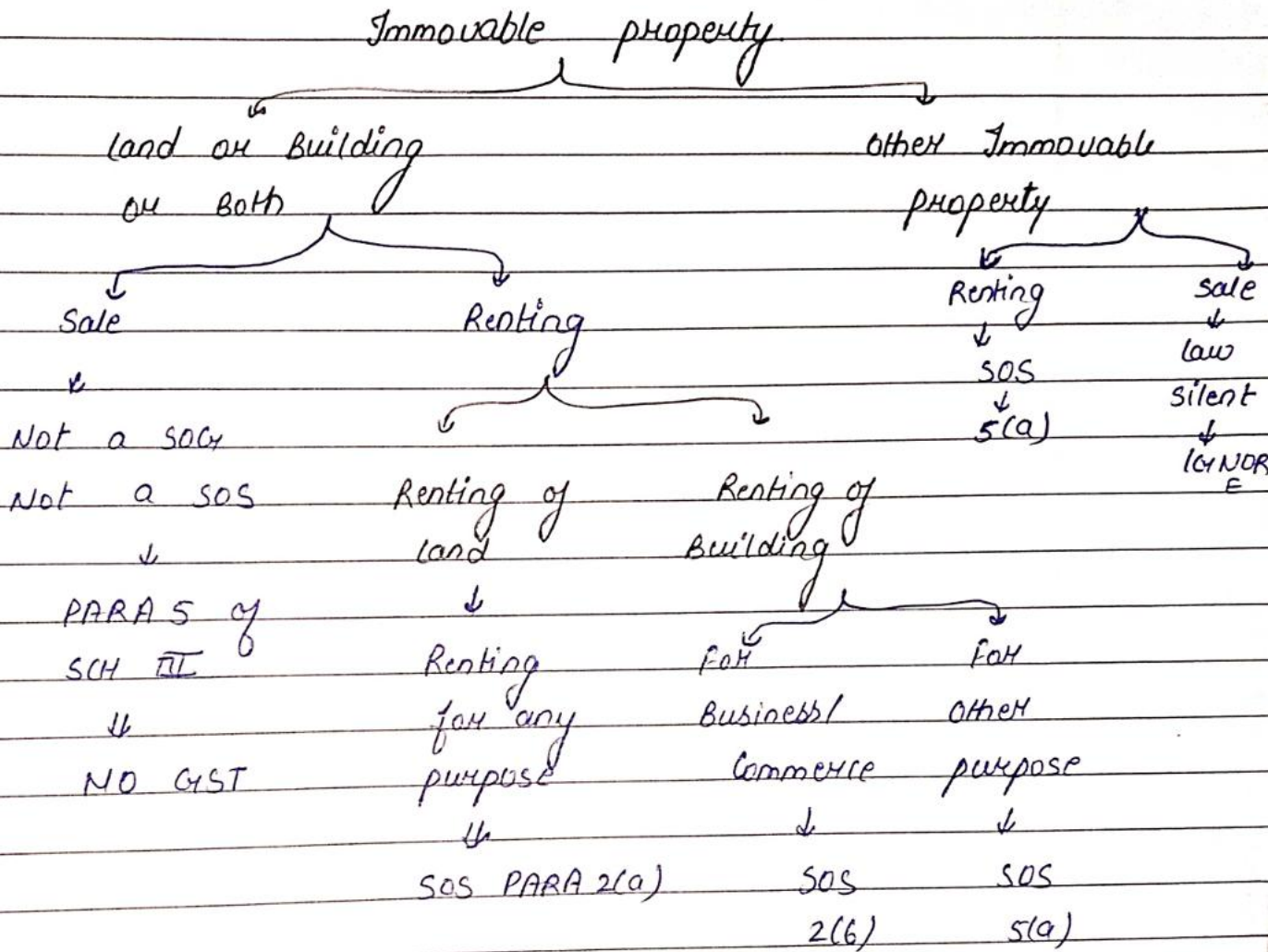
→ Example: 4

MH. VG a Dealer of TV, He sold his personal bike to MH. P @ 40,000. Determine supply and classification?

Ans No, it is not a supply since personal asset or personal activity outside the purview of GST and there is no question of classification.

o PARA 2(a) + 2(b) + PARA 5(a) + PARA 5 of SCH-III

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SCH-II



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