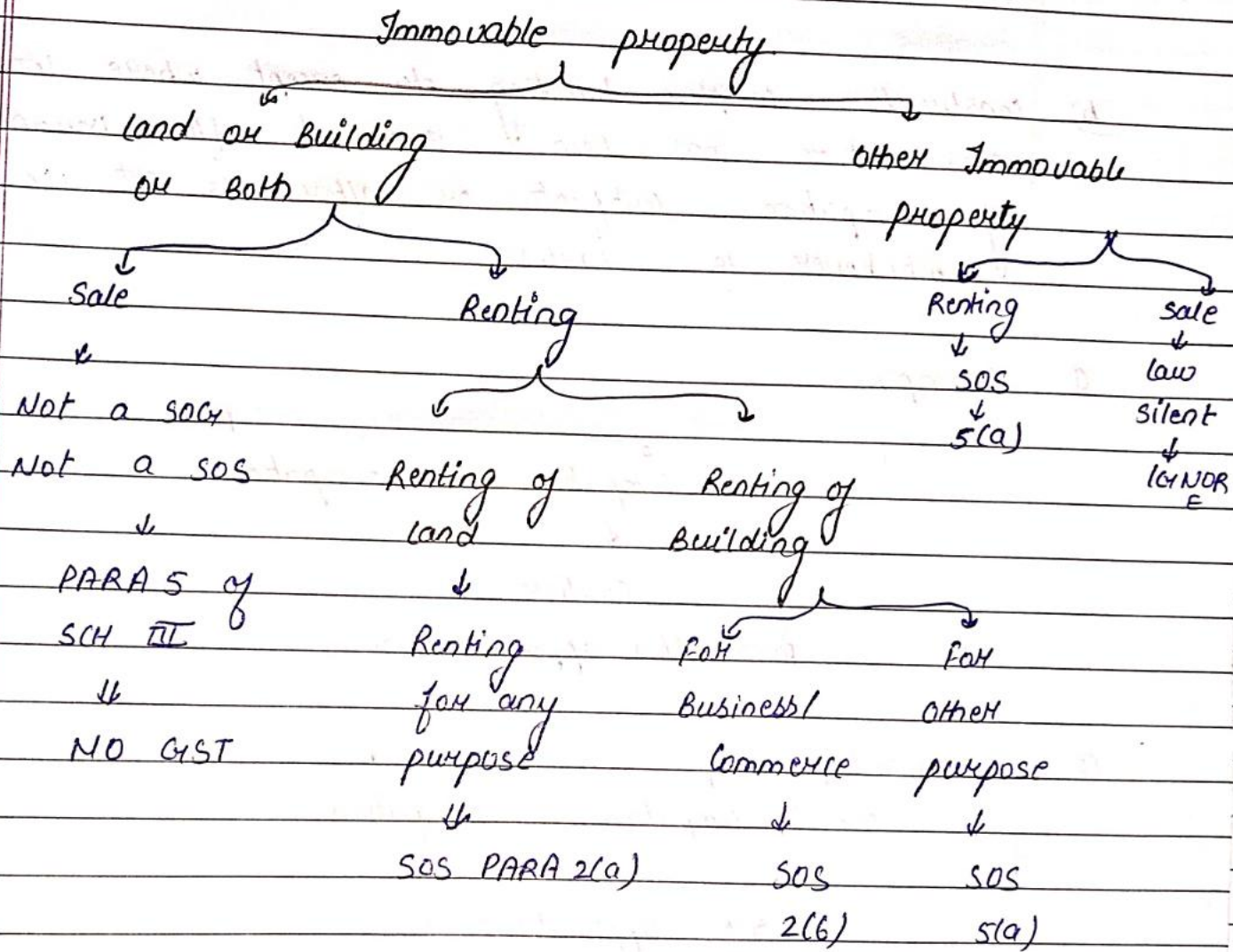


o PARA 2(a) + 2(b) + PARA 5(a) + PARA 5 of SCH-III

SCH-II



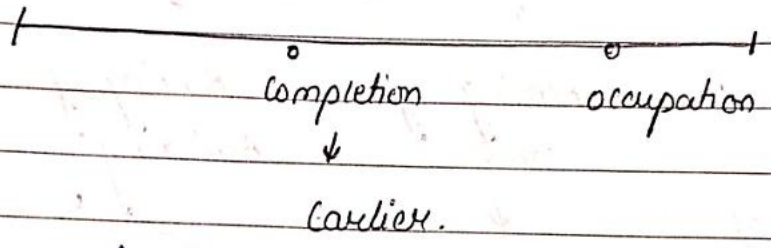
o PARA: 3

Any treatment or process which is applied to another person's goods is a supply of services (Job worker)

• **PARA : 5**

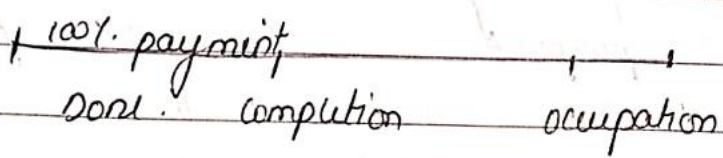
- a) Renting of immovable property other than covered under PARA 2(a) or 2(b).
- b) construction complex, building etc.. except where 100% consideration has been received after issuance of completion certificate or after its 1st occupation, whichever is earlier.

① Example



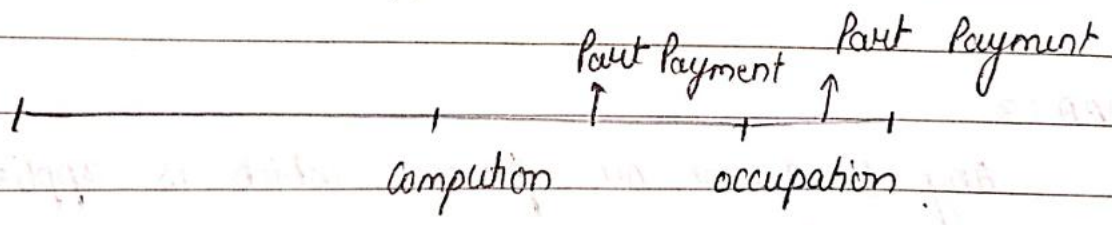
Para 5(b) applicable = SOS.

②

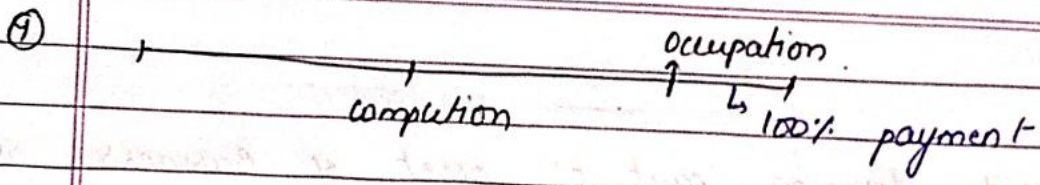


5(b) applicable = SOS.

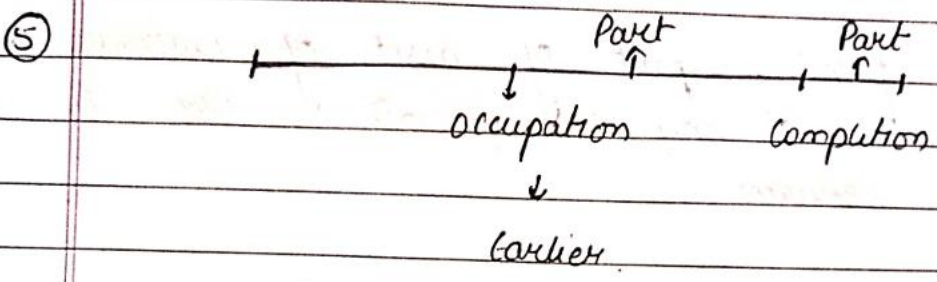
③



5(b) Not applicable = PARA 5 of SCH III shall apply (Sale of Building).



5(6) Not applicable - PARA 5 of SCH III shall apply.



5(6) Not applicable - PARA 5 of SCH III shall apply.

(L) temporary transfer or permitting the use or enjoyment of any intellectual property right.

(d) development, design, programming, customization, adaptation, upgradation, enhancement, implementation of informatic technology service.

(e) agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act.

(H) transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.

o **PARA : 4**

- a) where goods forming part of asset of Business are transferred <sup>(or)</sup> disposed off, such transfer <sup>(or)</sup> disposal is a supply of goods.
- b) where goods forming part of asset of business are put to any private use is a supply of services.
- c) Any person cease to be taxable Person any goods forming part of asset of business shall be deemed to be supplied and supply of goods.

Unless :

- (i) Business is TIF as going concern to another person.
- (ii) Business is carried on by a personal Representative

Supply

## SUMMARY Diagram of Schedule-II

↓ PARA-1	↓ PARA-2	↓ PARA-3	↓ PARA-4	↓ PARA-5	↓ PARA-
a) Immediate TIF = SOG <sub>1</sub> b) Right in Goods = SOS c) Future Date = SOG <sub>1</sub>	a) Land Renting = SOS b) Building Renting For B/C = SOS	a) Job worker process = SOS	a) B.A TIF = SOG <sub>1</sub> b) B.A → Put use = SOS c) Bus close = Deemed supply	a) R.O.F.I = SOS b) Const Except = SOS c) Temporary TIF of IPR = SOS d) IT software develop = SOS e) Negative Act Refrain to Act = SOS f) TIF of Right to Use = SOS	

- Section - 7(2)  
Notwithstanding anything contained in section 7(1),  
section 7(1A)

- a) Activities <sup>OR</sup> transactions specified in schedule III shall be treated "neither a supply of Goods nor a supply of services" = Hence No GST on following activities.

PARA-1

### SCHEDULE III

Activities or transaction which shall be treated neither as a supply of Goods nor a supply of services.

PARA (1) Services by an employer in the course of or relation to his employment.

(2) Services by any court or Tribunal established under any law for the time being in force.

(3) Functions performed by MP, MLA, Member of Panchayat, MC, President, PM, CAG, IAS ~~and~~ officer etc.

(4) Services of funeral, burial, Crematorium or mortuary including transportation of the deceased.

(5) Sale of land and subject to clause (b) of paragraph 5 of schedule II, sale of Building.

(6) Actionable claims, other than "specified actionable claim"

## • Section 2(102A) OF CGST Act, 2017

Specified actionable claims means :-

- 1) Betting
- 2) Gambling
- 3) Lottery
- 4) Casinos
- 5) Horse Race
- 6) online Money gaming

CRUX :- Inhi 6 A-claim par GST lagega, Baki  
Sabhi Actionable claim par GST  
Nahi lagega.