

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

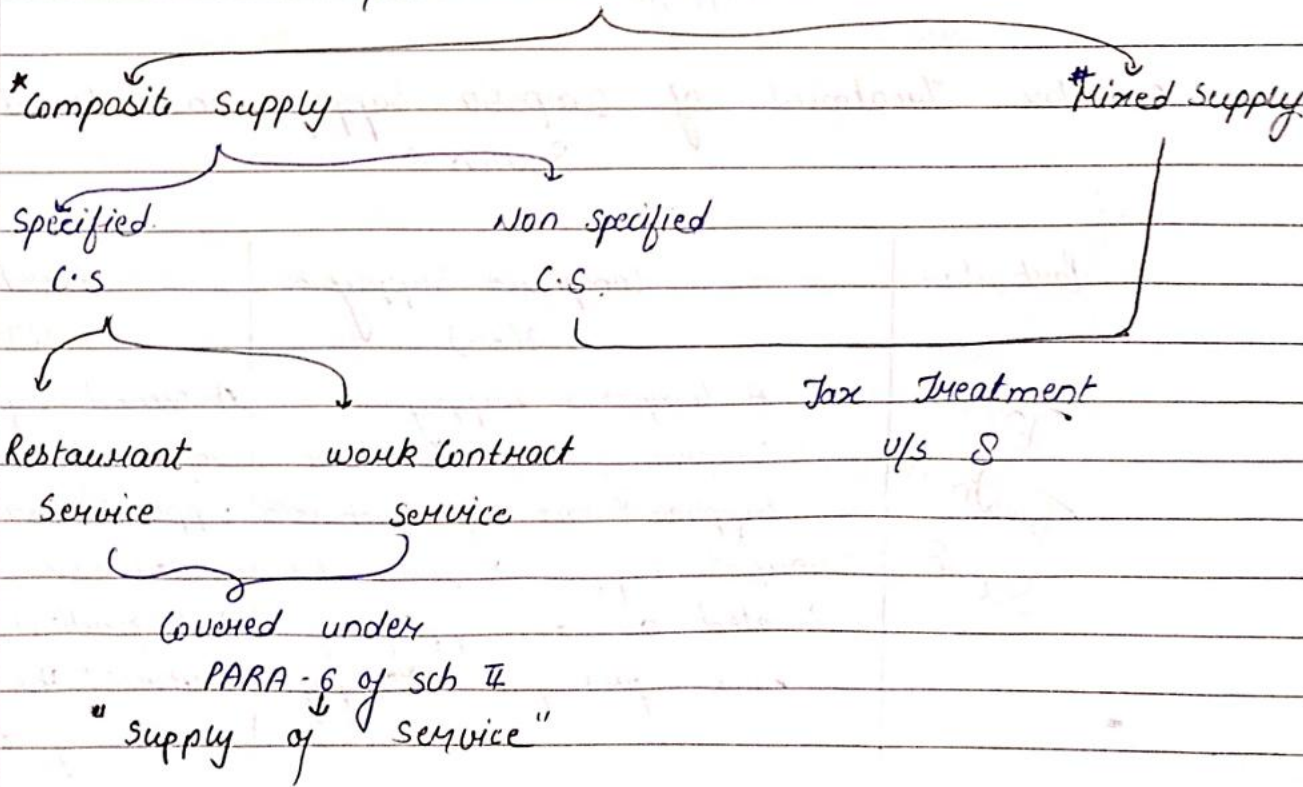
specified actionable claims means :-

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

CRUX :- Inhi 6 A-claim parh GST lagega, Baki Sabhi Actionable claim parh GST NHI lagega.

Analysis of section 7(1A) + sch II + PARA-6 + 2(30) + 2(74)S

- Combination of
- goods + goods
 - service + goods
 - service + service
 - goods + service



* Meaning of Composite supply 2(30)

"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.

* Meaning of Mixed supply 2(74)

"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.

o Tax Treatment of Composite Supply and Mixed Supply
Section-8

Particular	Composite Supply 2(30)	Mixed Supply 2(74)
Tax Treatment Sec-8	A composite supply comprising two or more supplies, one of which is a principal supply, shall be treated as a supply of such principal supply.	A mixed supply comprising two or more supplies shall be treated as a supply of that particular which attracts the highest rate of tax.

o Example	TV + warranty = TV	# Box of sweets
	TV + Remote = TV	
	Laptop + Laptop Bag = Laptop	Chocolates = 18%
	AC + Installation = AC	Dry fruits = 28%
	Momos + chutney = Momos	Juices = 12%
	Mobile + charger = Mobile	Balu sabi = 5%
	Car + tool kit = Car	↓
		Single price change
		x 28%
		# Tie + watch + wallet
		5% 18% Exempt
		└──────────────────┘
		Combo price
		= 1400 x 18%

o Some Important Circulars & Clarifications.

① Printing Contracts :

In case of printing of Books, pamphlet, Brochures, Annual Report, News paper etc..., where only content is supplied by the publisher or the person who owns uses right to the intangible inputs and physical inputs including paper used for printing belong to printer.

→ Supply of such supply would constitute "Supply of Services"

① In case of printing of envelope, letter cards, printed boxes, tissues, napkins, wall paper, visiting card deemed as supply of goods

② Bus Body Building contracts: principal supply may be determine on the basis of fact and circumstances of case.

③ Retyping of types :-

a) Supply of metalhead types where old types belong to supplier and rubber and pasting also belong to supplier then deemed as sale

b) If only pasting belong to supplier then deemed as supply of services

④ Food supplied to Patients :-

Food supplied to the in-patients as advised by doctors is a part of composite supply of health care service and not separately taxable.

But supply of food by hospital to attendant @ patient (not admitted) then, not covered under healthcare service hence taxable under GST.

⑤ Supply of food and beverages at cinema hall.

Such supply is taxable as restaurant service and deemed as "SOS".

In case sale of cinema tickets with food are treated as composite supply and will attract GST rate of cinema hall ticket (i.e. principal supply)

→ Quant of Alcoholic liquor for H.C licence allotted by Govt is not treated by Govt (or) SOS. Hence NO GST

→ Movement of Various Mode of conveyance and Movements of tools, spares, Rigs etc } For Repair & Maintenance

→ Such Movement "neither treated as SOS, nor treated as SOS" Hence NO GST shall Apply.

However GST applicable on repair & Maintenance service done for such conveyance.