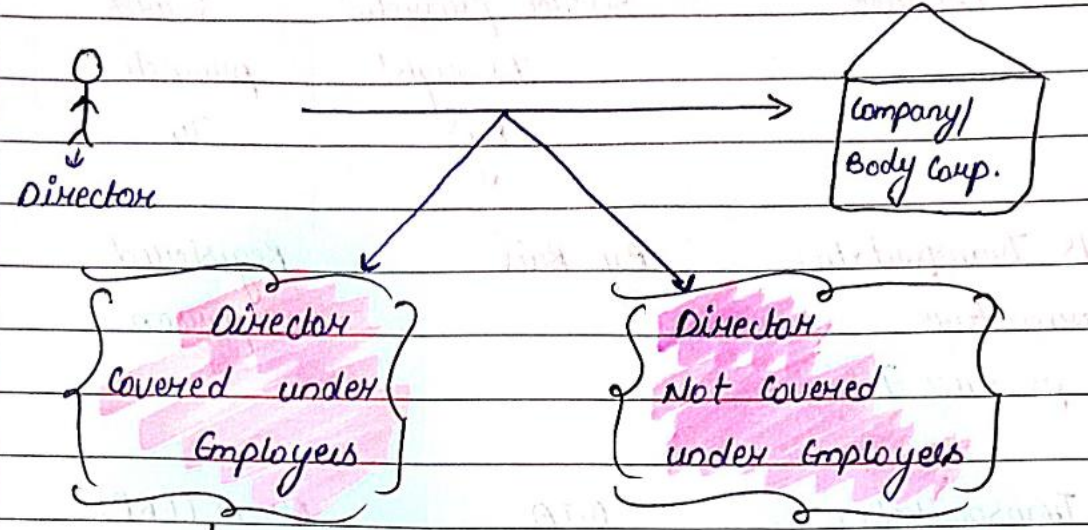


Director Service



Service provided in the course of his employment

Not covered under supply of goods or services (Sch-III - PARA 1)

Supply X
 GST X
 FCM / RCM X

Service provided not in the course of his employment (professional consul. service)

Supply
 ↓
 GST
 ↓
 RCM

Supply
 ↓
 GST
 ↓
 RCM

• Amendment

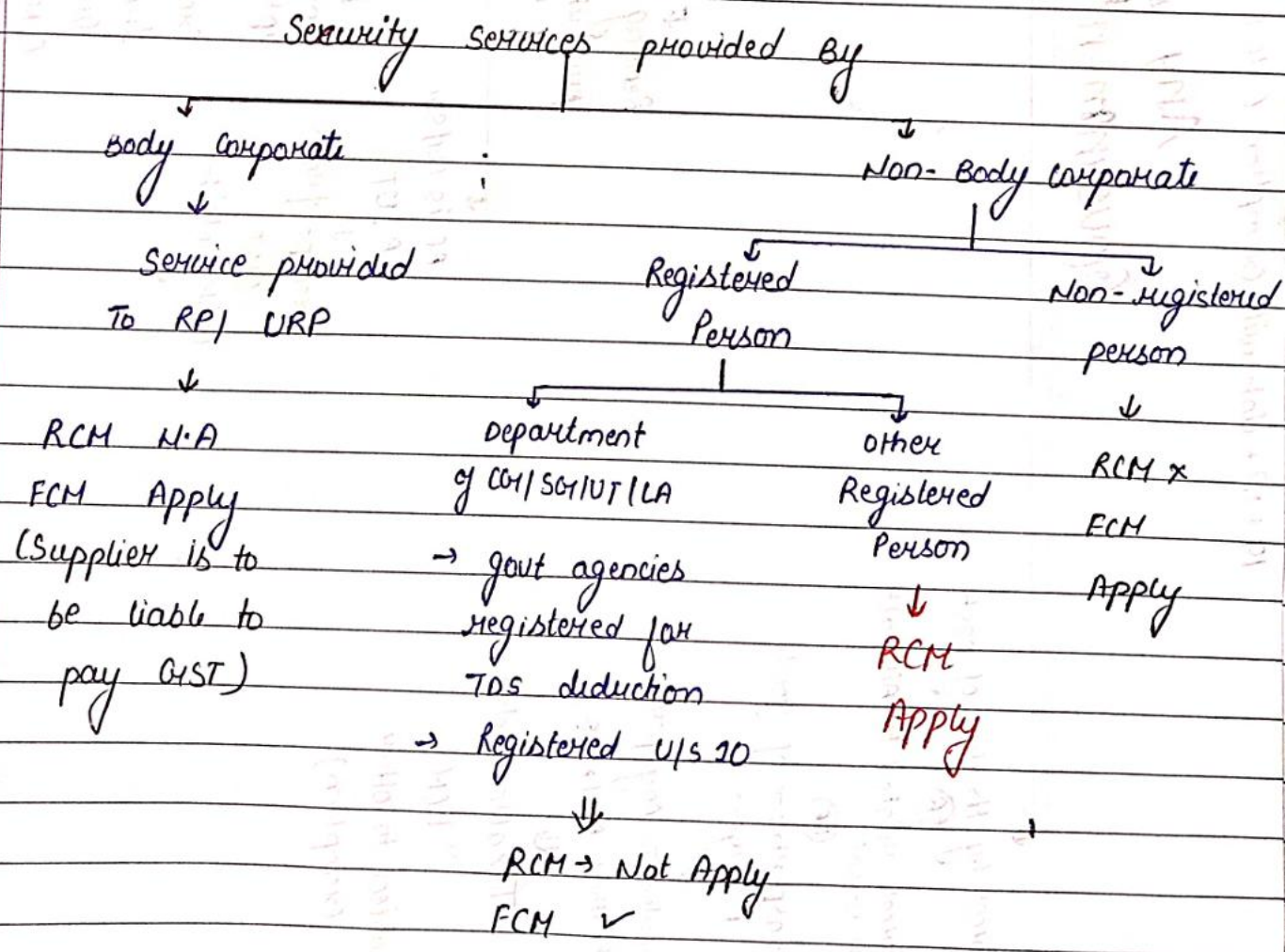
Service provided by director in his "Personal Capacity" shall be chargeable to GST under "FCM".

Ex :- Renting of Immovable property

Example :- chintoo is a WTD of UG Ltd. Salary is Rs. 2lakh p.m. Besides, he gets sitting fees for Board meetings Amount paid for sitting fees for Dec 23 to March 2024 is Rs. 50,000
 chintoo give a building on Rent to company @ 20,000 p.m
 Determine who is liable to pay GST?

- Sol :-
- 1st Transaction - Salary - 150,000 = NO GST
 - 2nd Transaction - Director sitting fees = GST = RCM
 - 3rd Transaction - Renting of Immovable property = GST = RCM

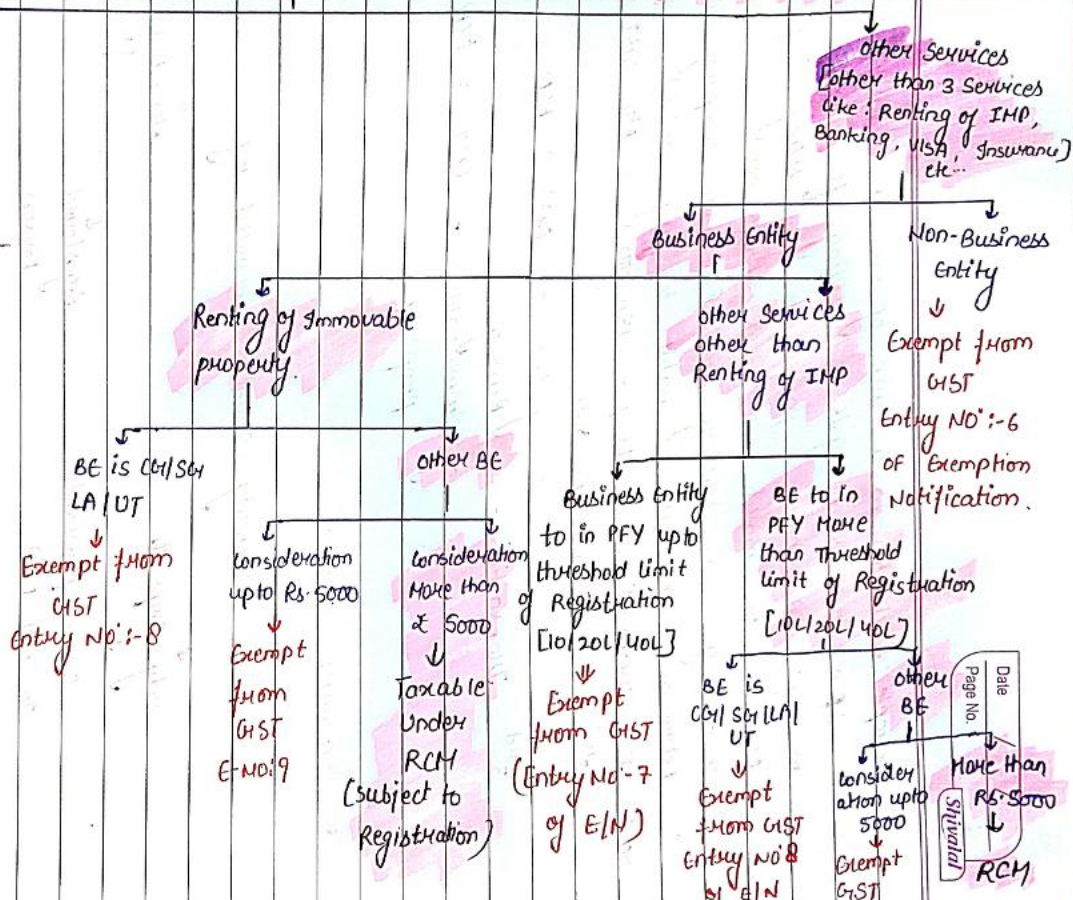
Security Service



19+18+ link with Exemption E.No :- 6, 7, 8 and 9

Any Government Services Provided By CoS/SoS/UT/LA

- Services by the dept of post (GR)
- Services related to Aircraft or vessel (GR)
- Transportation of goods, Passengers
- ↓
- Provided To Any person (Whether BE/MBE)
- ↓
- Taxable Under "FCM"
- (Subject to other Exemption)



Example

- ① Service provided by Dept of post to S.G. Dept & charge Rs. 15000
Taxable under ECM
- ② Service provided by Telecom depart. of Co. to RIL Ltd (Tlo B.G.) charge \rightarrow Rs. 1,00,000
Taxable under RCM
- ③ Renting of Immovable property provided by Co. to Dept of S.G. & charge Rs. 1,00,000 p.m. as Rent
Exempt Entry No. 8
- \rightarrow what if such Renting provide to M.V. Co. (Non-Business Entity)
Exempt Entry No. 6.
- \rightarrow what if such Renting provide to RIL Ltd (B.E. & GST Reg)
Taxable RCM
- ④ Banking Service provide by RIL Ltd (BE) & charge Rs. 2 lakhs
Tlo of Co. Ltd in PFY = 5,00,000
Exempt Entry No. 7
- \rightarrow what if Tlo in PFY 80,00,000
Taxable under RCM.