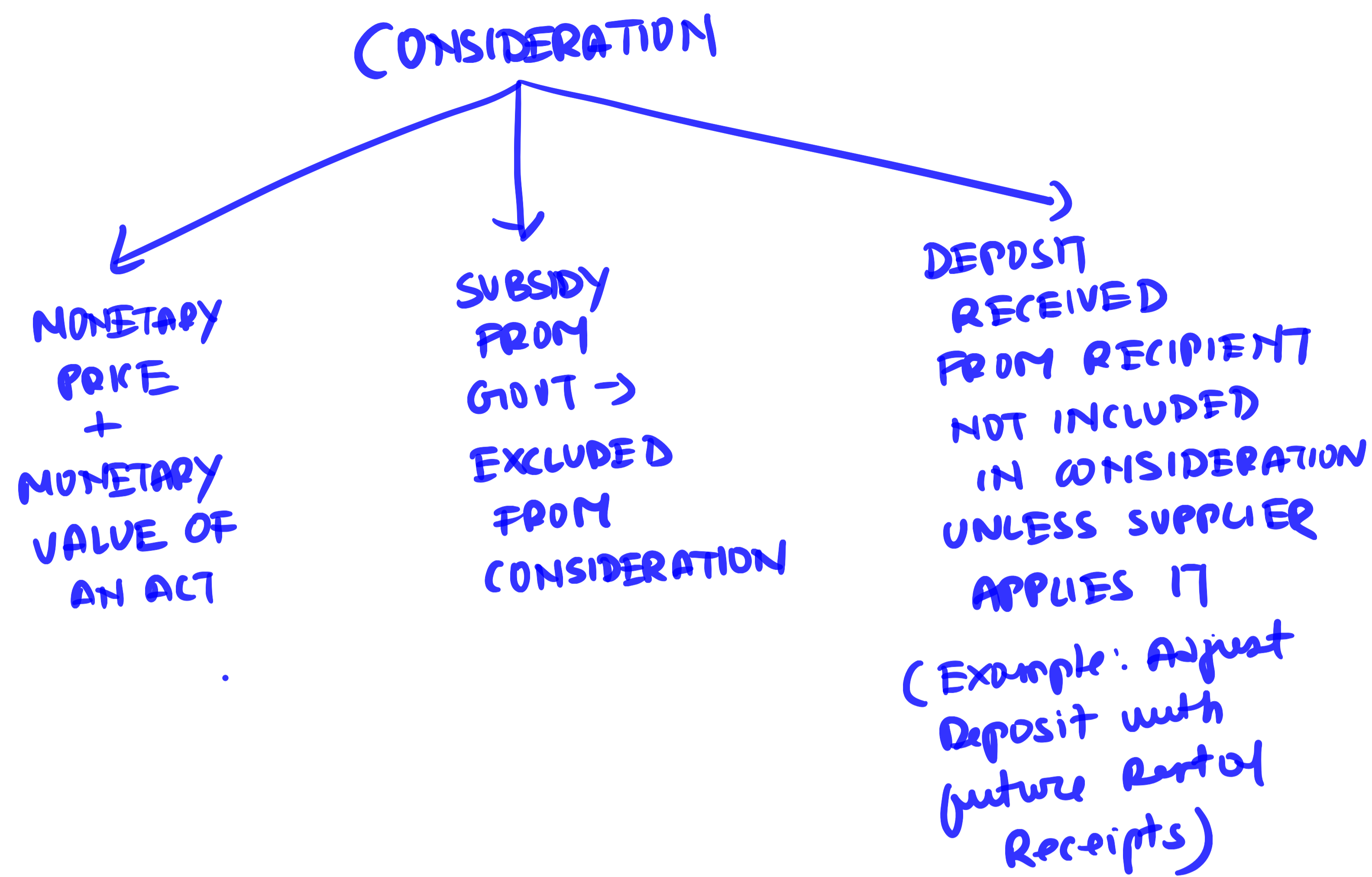


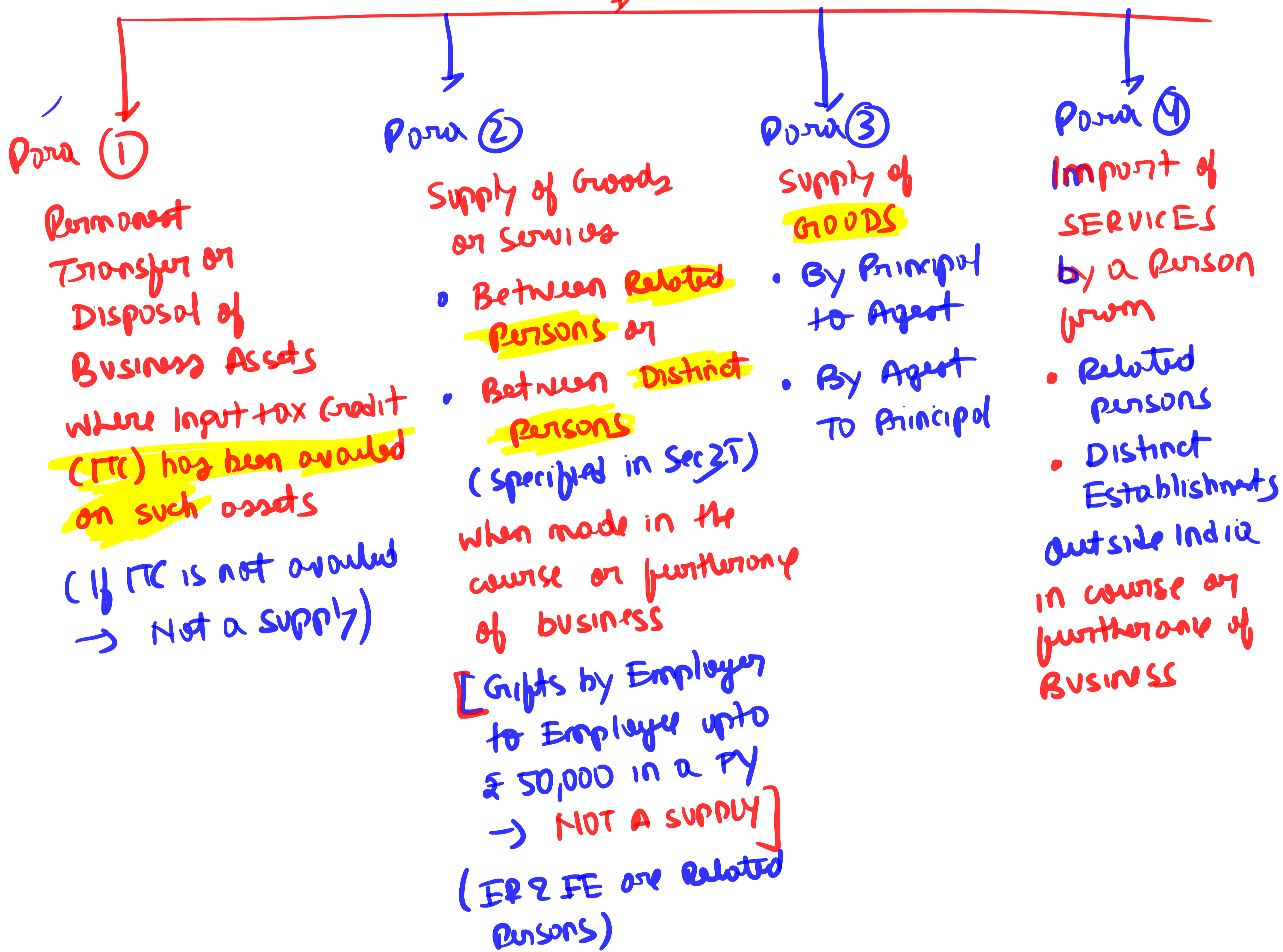
C ✓
B ✓

C ✓
B X/✓

C X
B ✓



SCHEDULE I -> Supplies without consideration

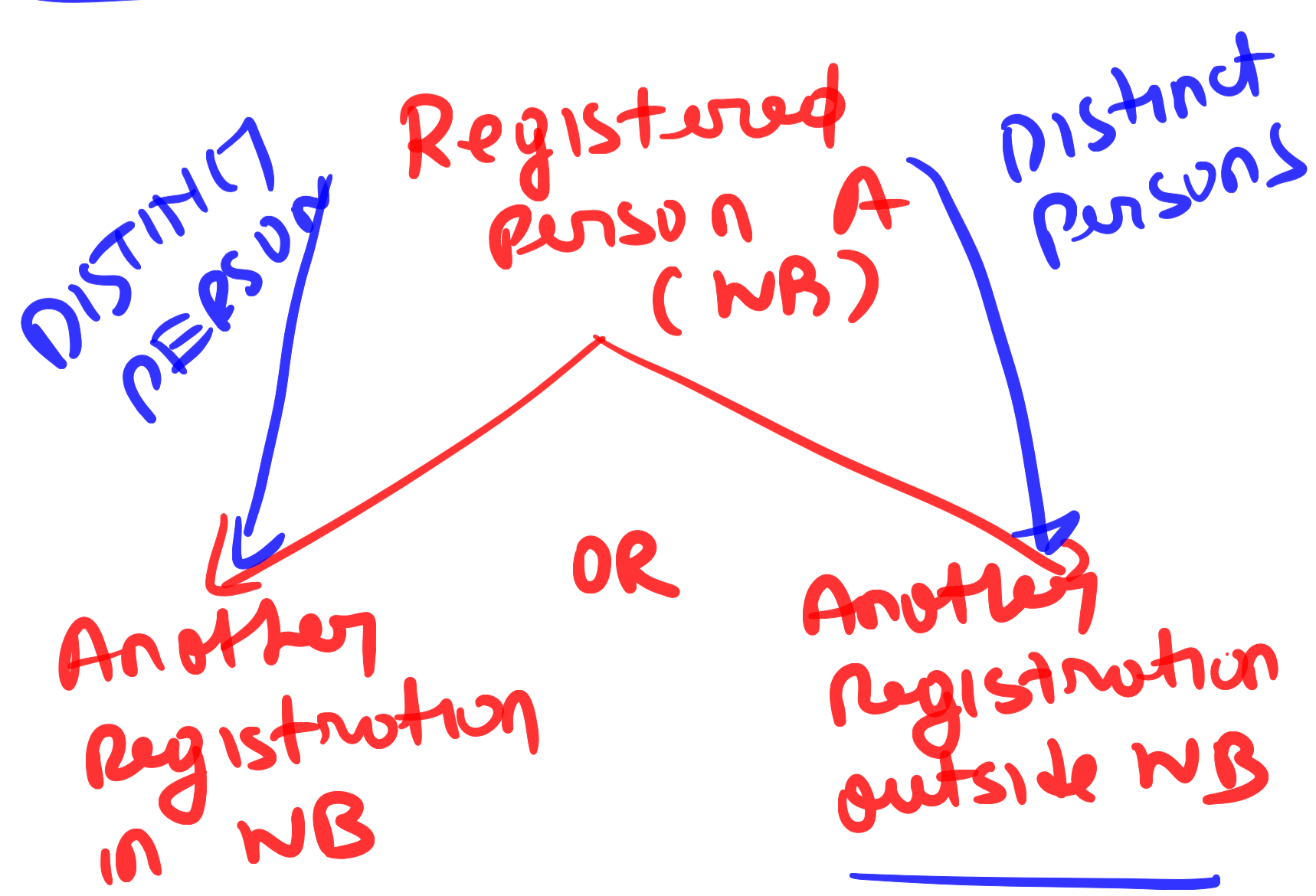


RELATED PERSONS

- ① Partners of a FIRM
- ② One person controlling another
- ③ Employer & Employee
- ④ One person holding 25% in both of them
- ⑤ One person under common

DISTINCT PERSONS

Distinct Person vis 21(4)



control of two persons

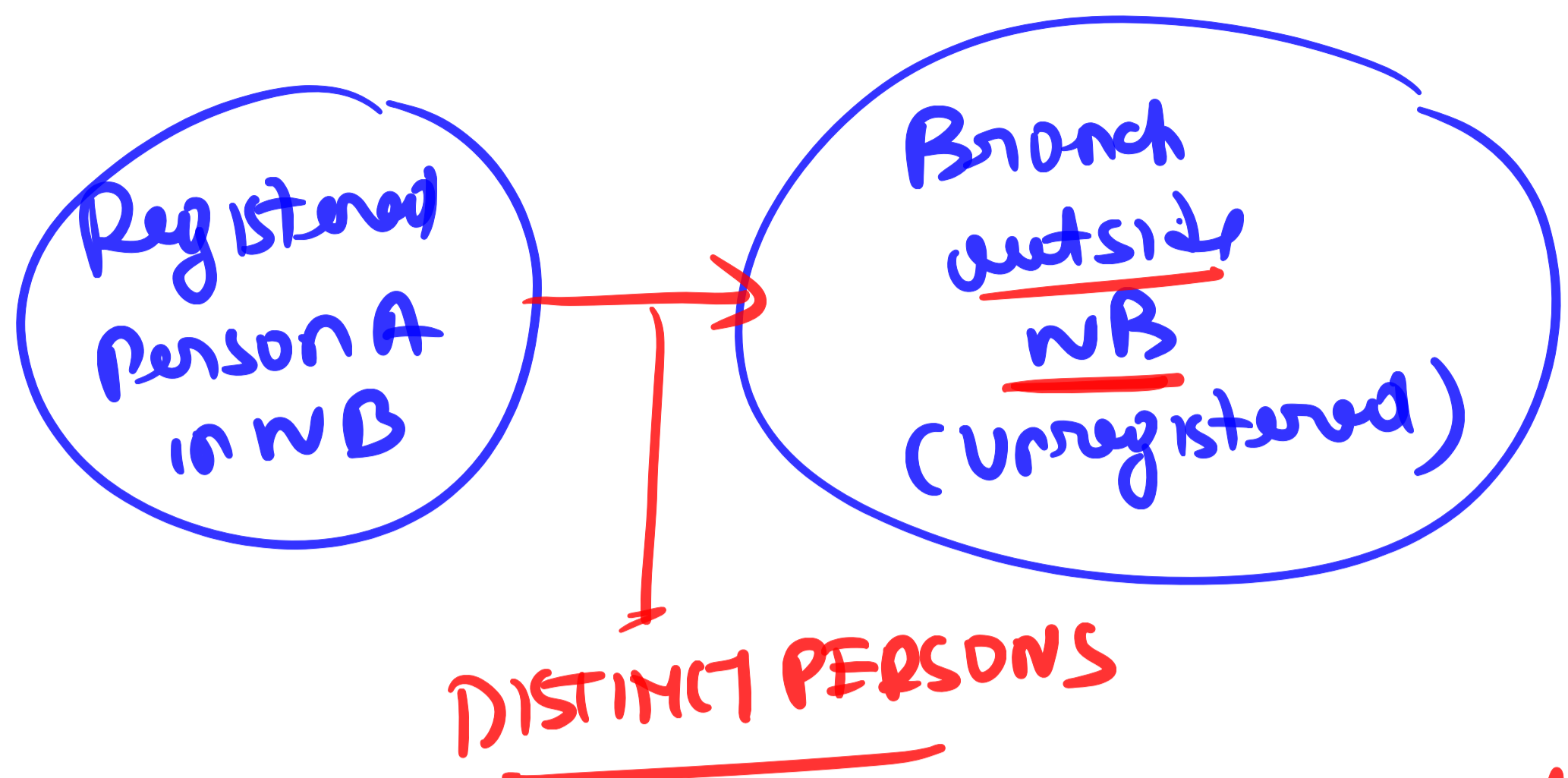
⑥

Members of Family
(Spouse, children, Dependent Bro/Sis)
Parents/Guardians)

⑦

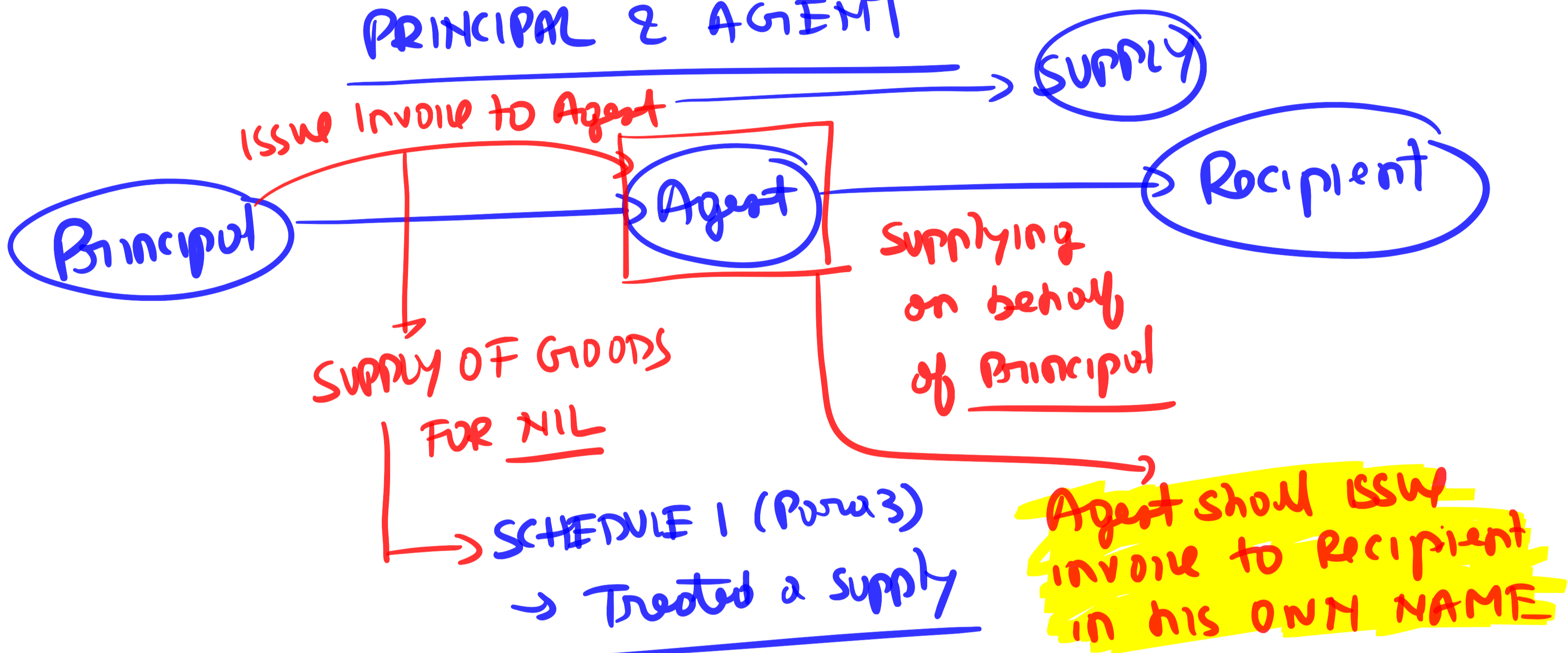
One person controlling both
of them

Distinct Persons vis 2T(T)



Note: Some state → one Registered person supplying to its OWN BRANCH (unregistered)
↳ Not a distinct person → Not a supply

PRINCIPAL & AGENT



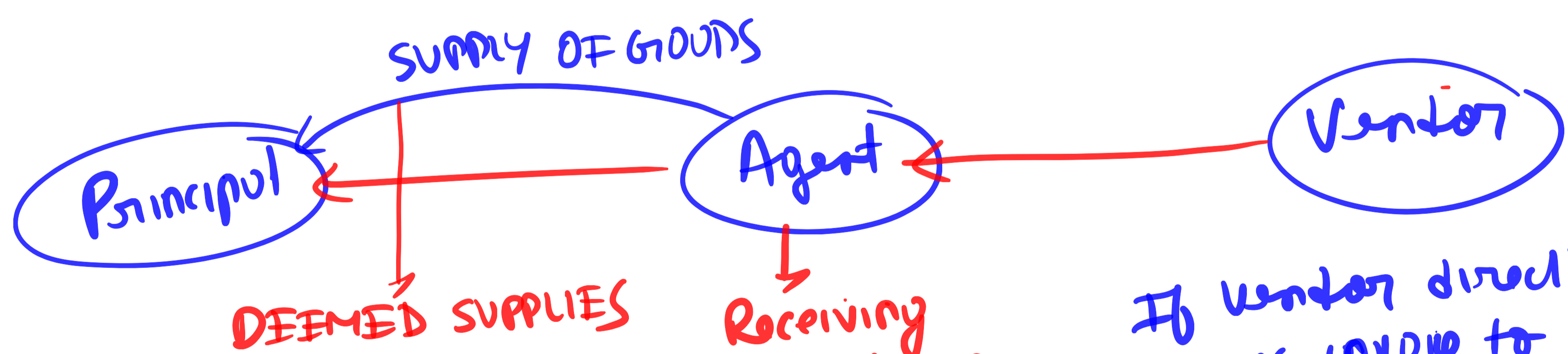
If Agent does not issue invoice in his own name.

↳ Supply from Principal to Agent → is not covered in Para 3 Schedule I

Principal will directly issue invoice to Recipient. Such Agent is a mere clearing & forwarding Agent

↳ Not required to obtain Compulsory Registration vis 24

AGENT TO PRINCIPAL

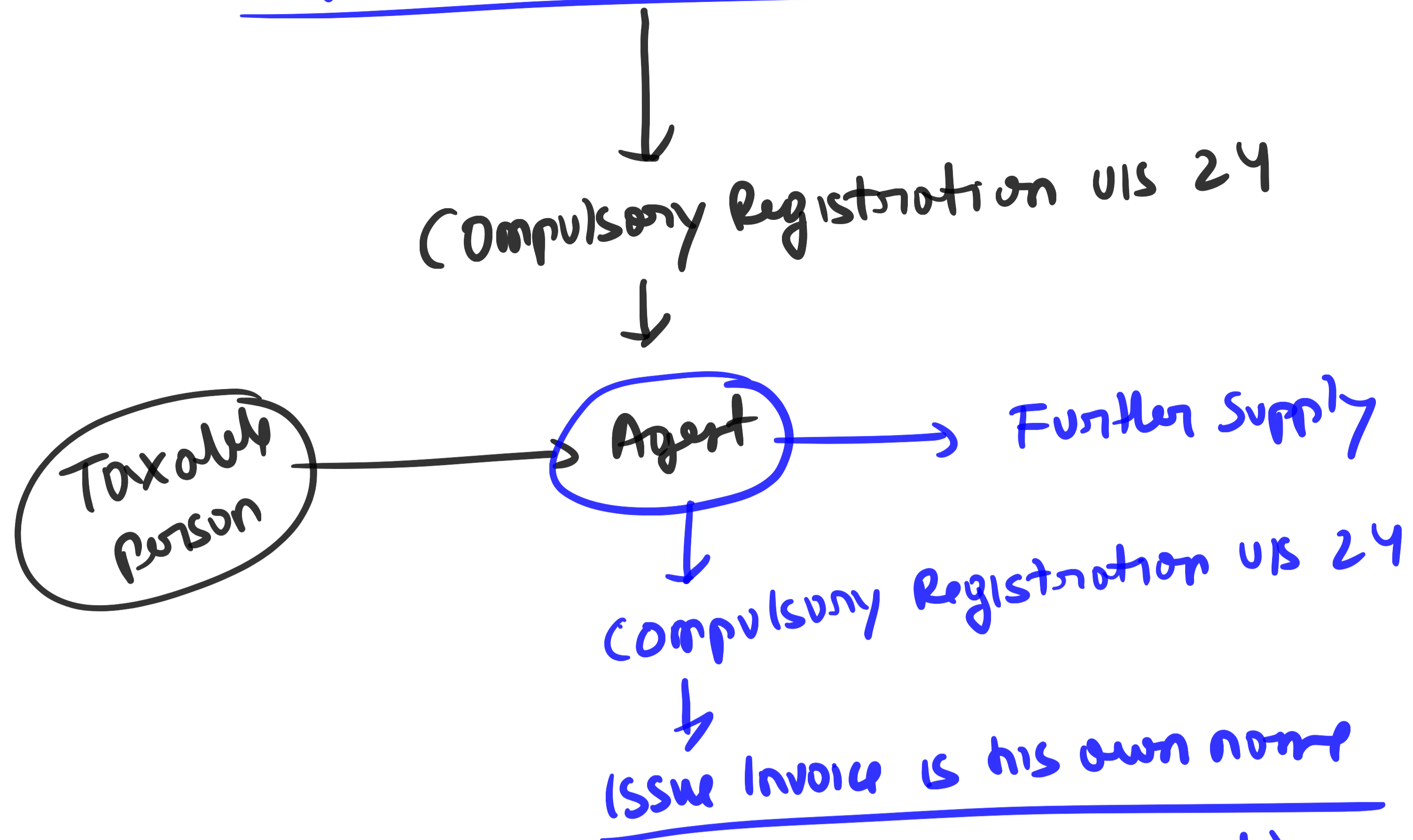


① Vendor shall issue invoice to Agent in his name & not directly to Principal

If Vendor directly issues invoice to Principal → Not covered in Para 3 (Schedule I)

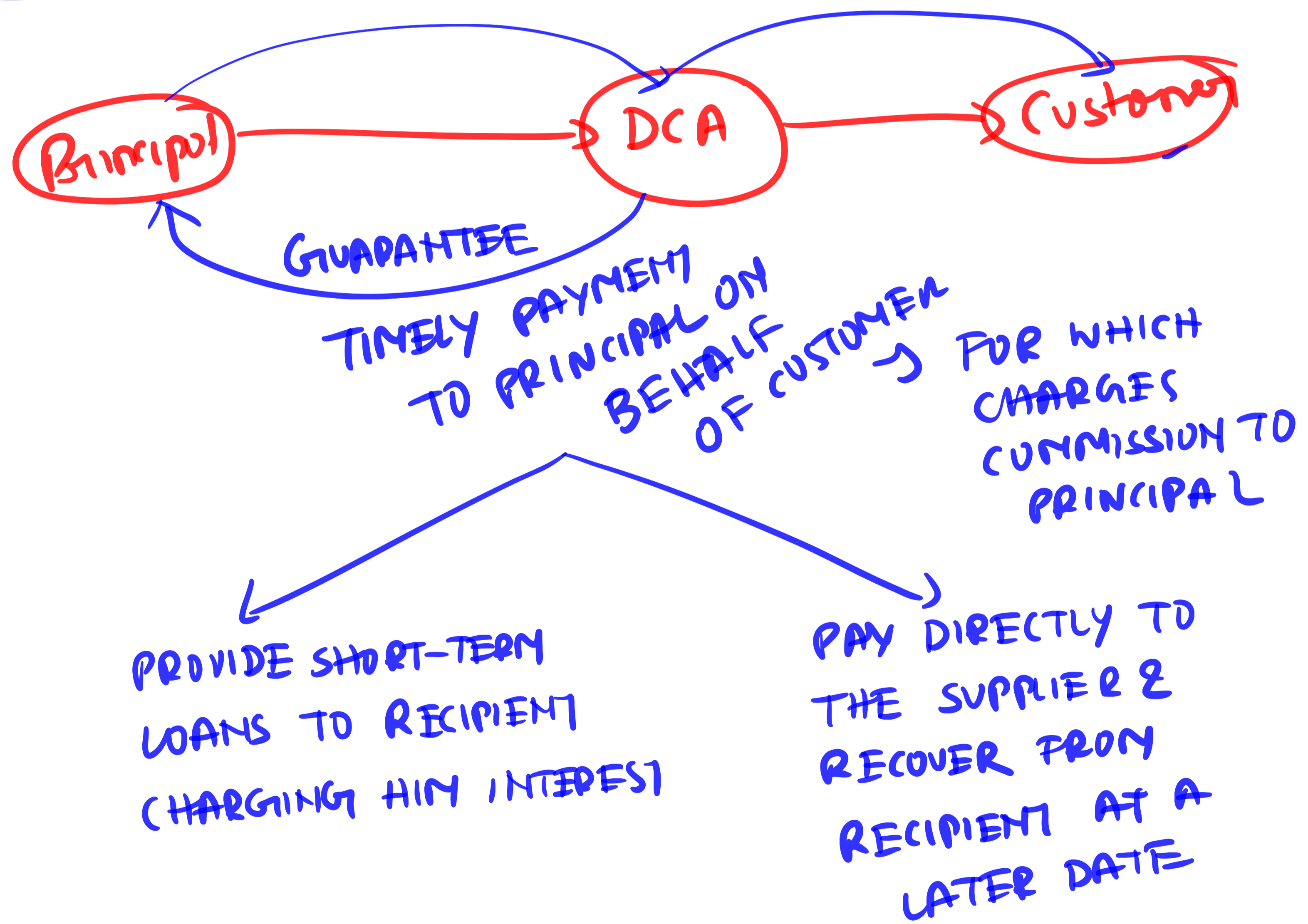
② Agent shall issue a tax invoice to Principal → Para 3 Schedule I (Deemed supply)

Applicability of Registration on Agent

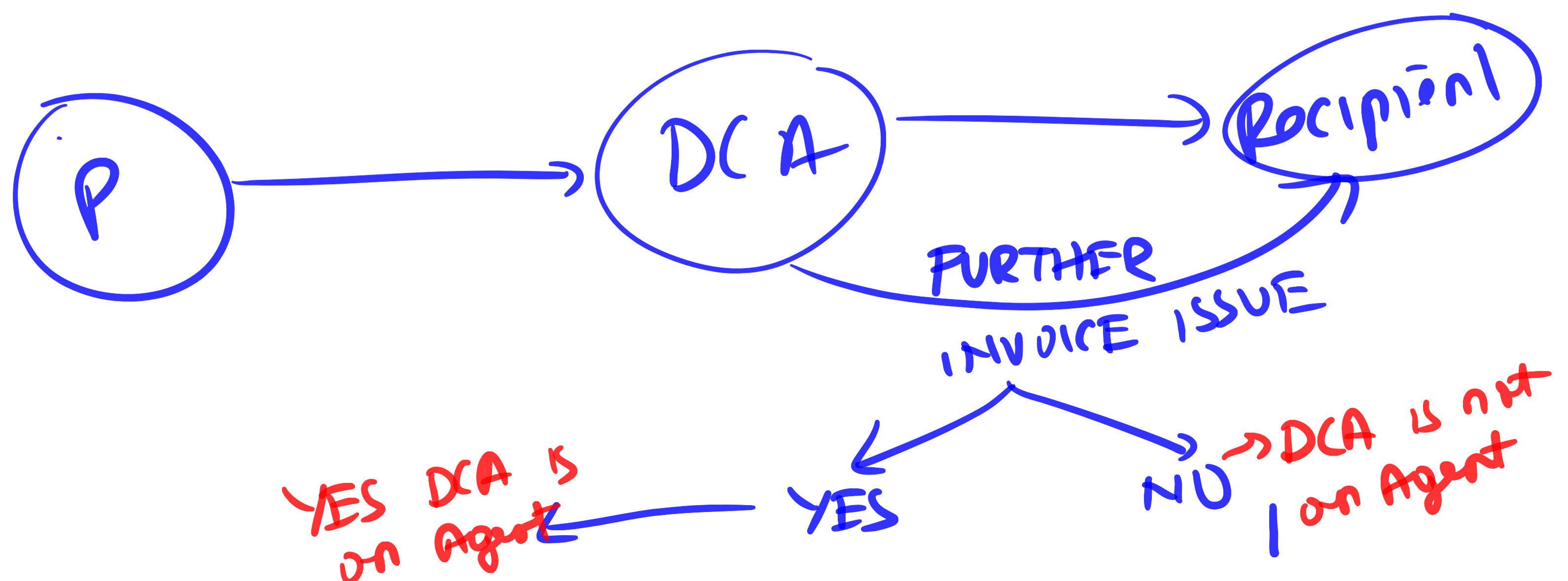


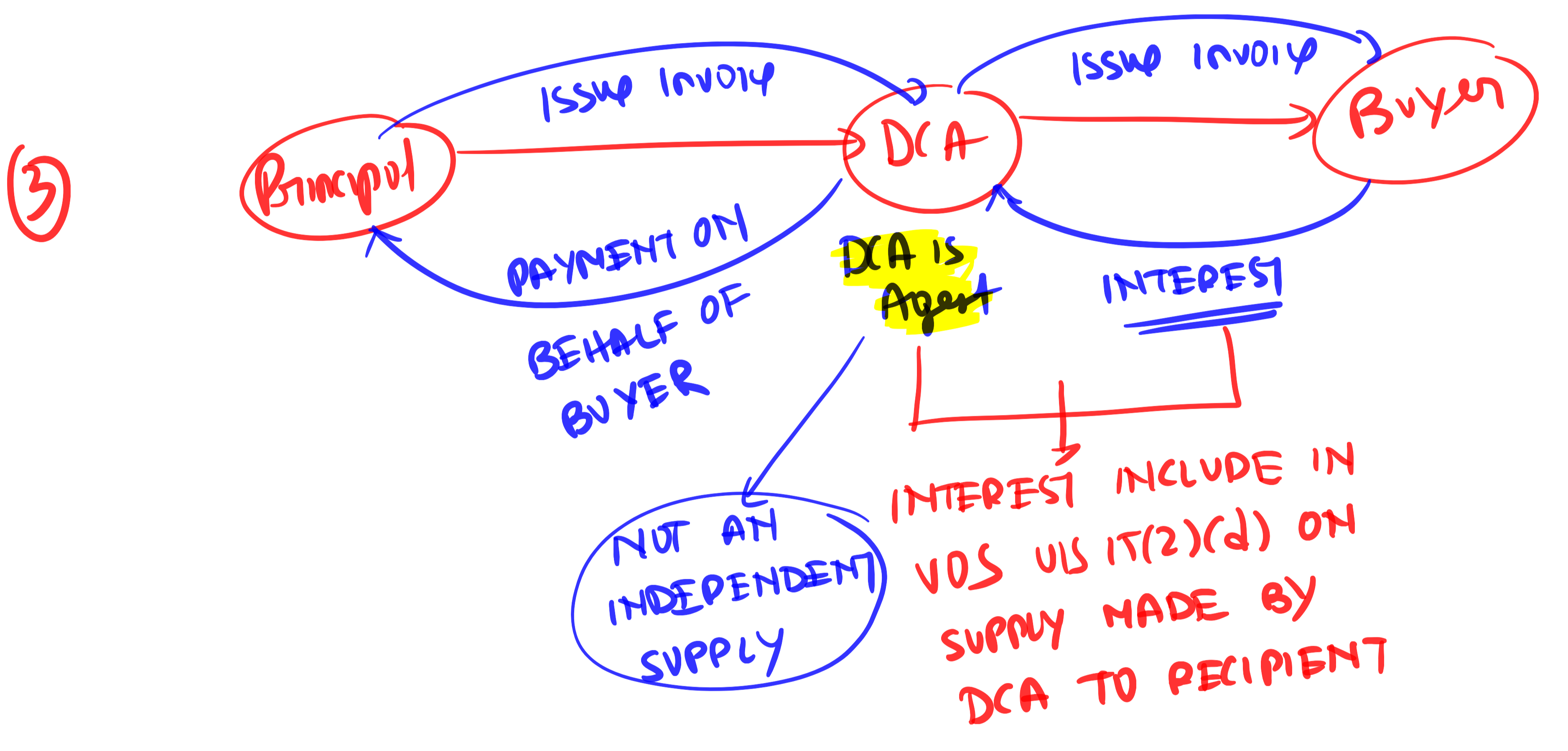
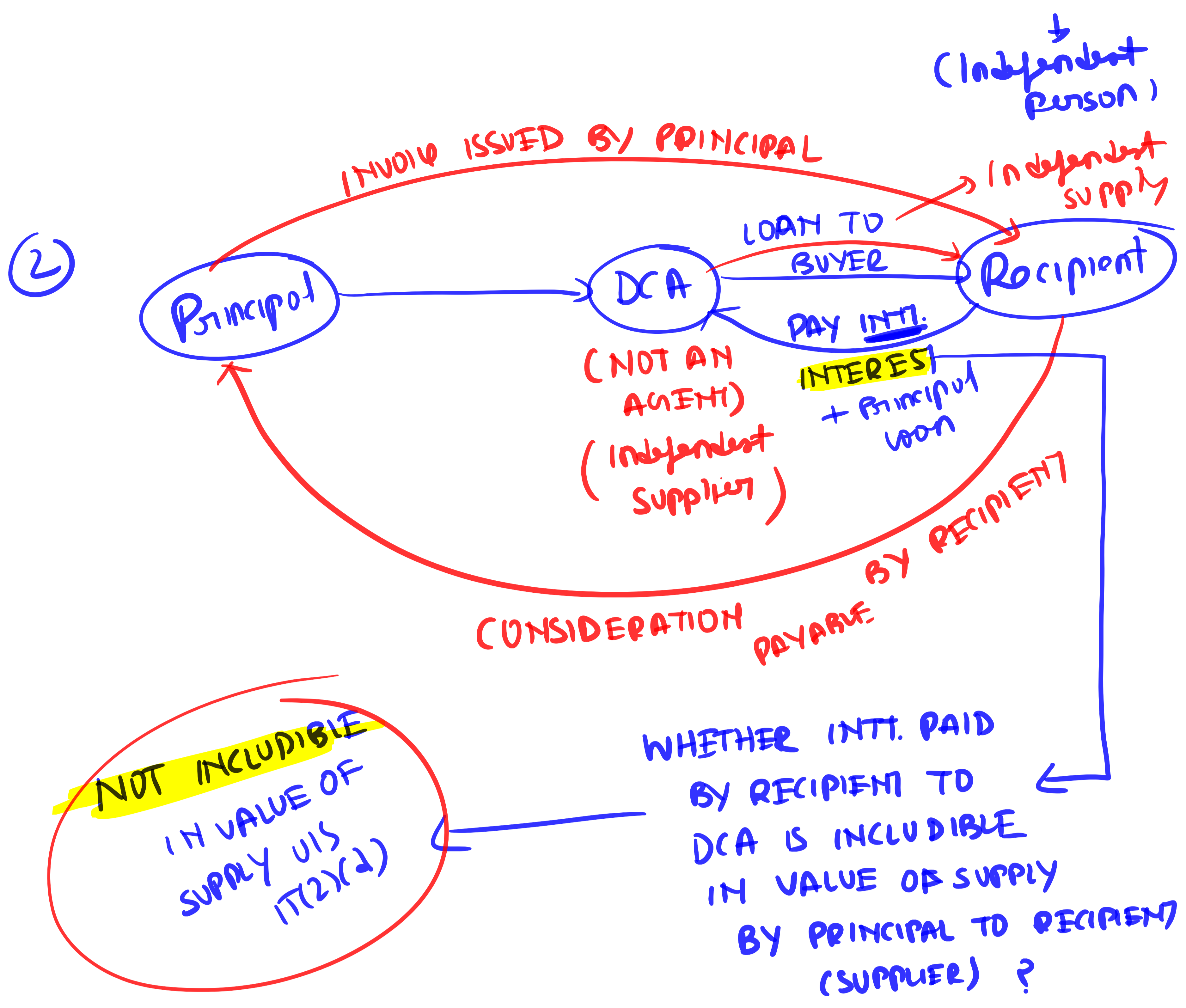
SERVICES	Agent or Not	Registration (Agent)
1	NOT	NOT LIABLE u/s 24 (May be u/s 22)
2	NOT	NOT LIABLE u/s 24 (" ")
3	YES	LIABLE FOR REG u/s 24
4	YES	LIABLE FOR REG u/s 24
5	YES/NO	APMC " AGENT SERVICES EXEMPT FROM GST NOT LIABLE FOR REG u/s 23

SUPPLY OF GOODS BY A DCA (Del Credere Agent) on behalf of Principal → Schedule I



① Whether DCA is an Agent → Covered under Para 3 of Schedule I





PARA 4

IMPORT OF SERVICES BY A PERSON

Related persons → Importer of Services

OWN Establishment outside India (HO/Branch) → Importer of Services

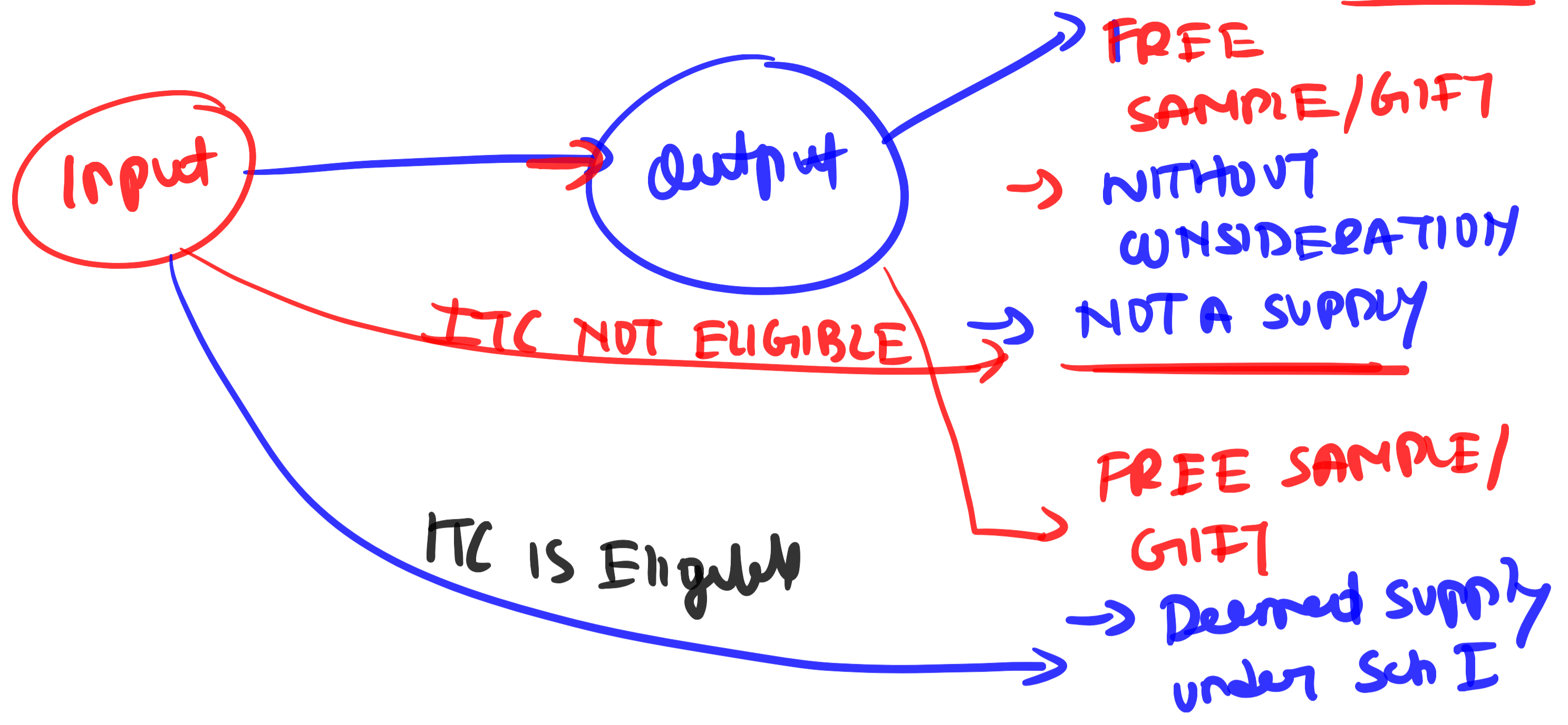
C X

B ✓

SUPPLY ✓

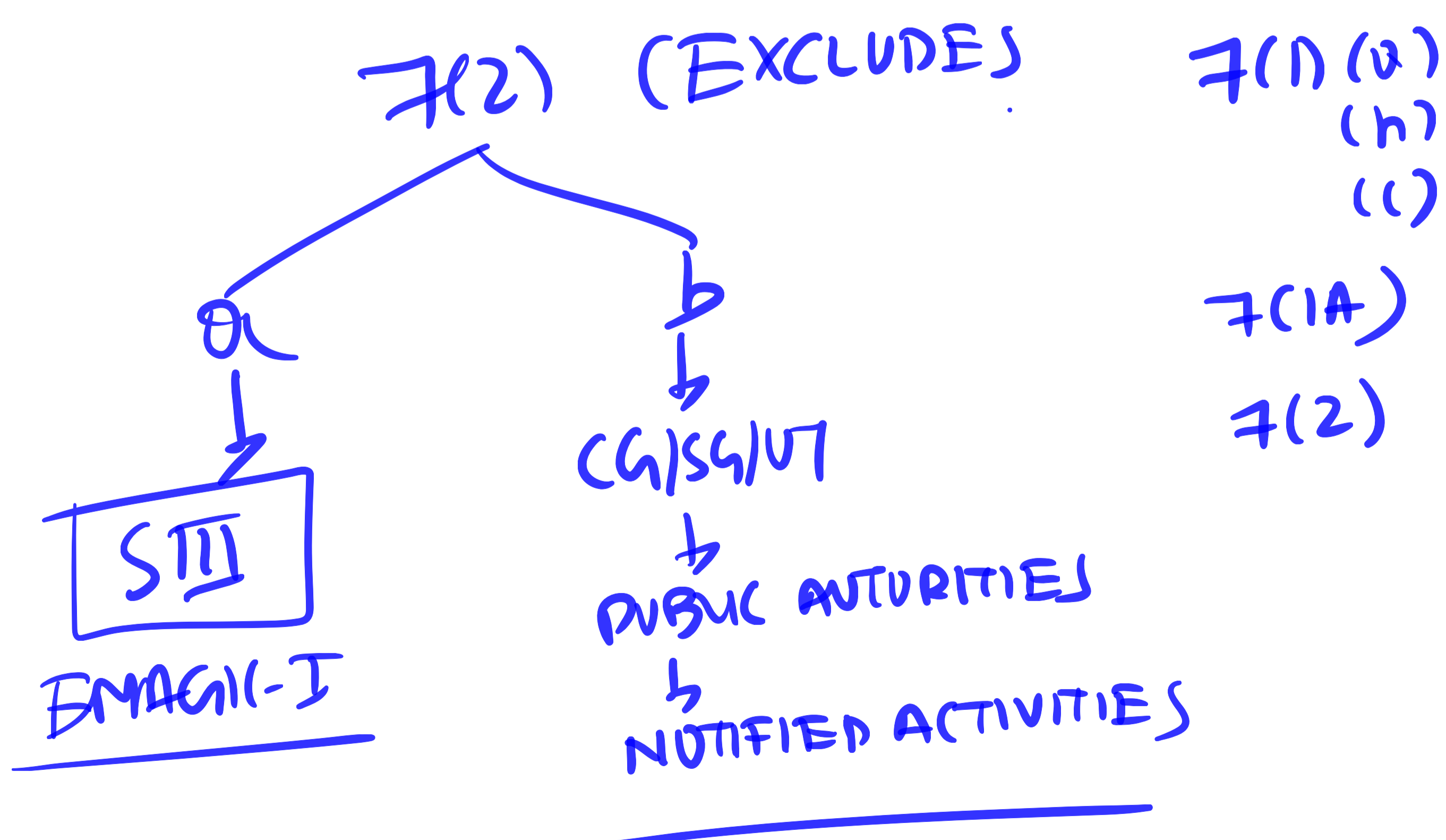
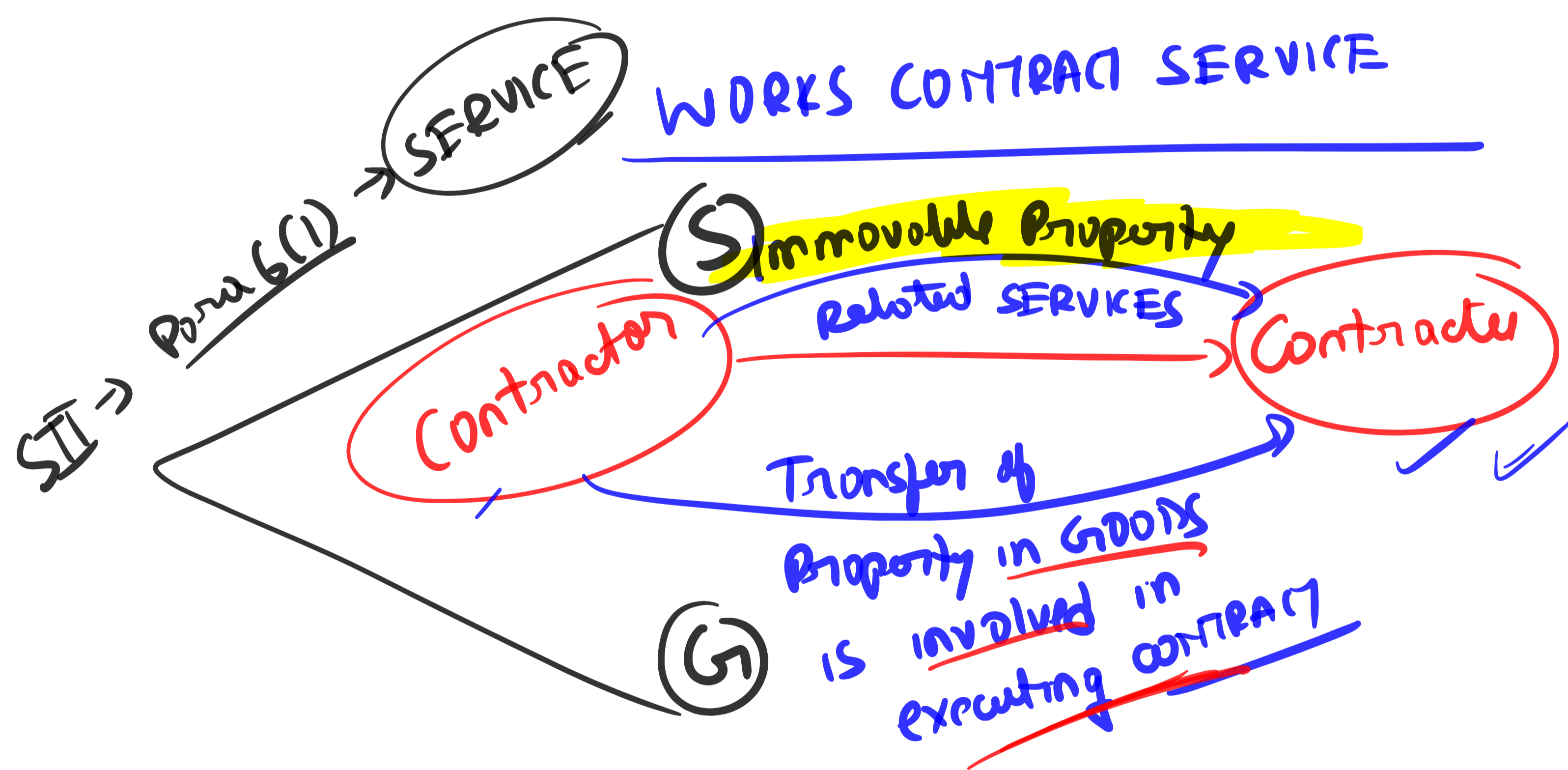
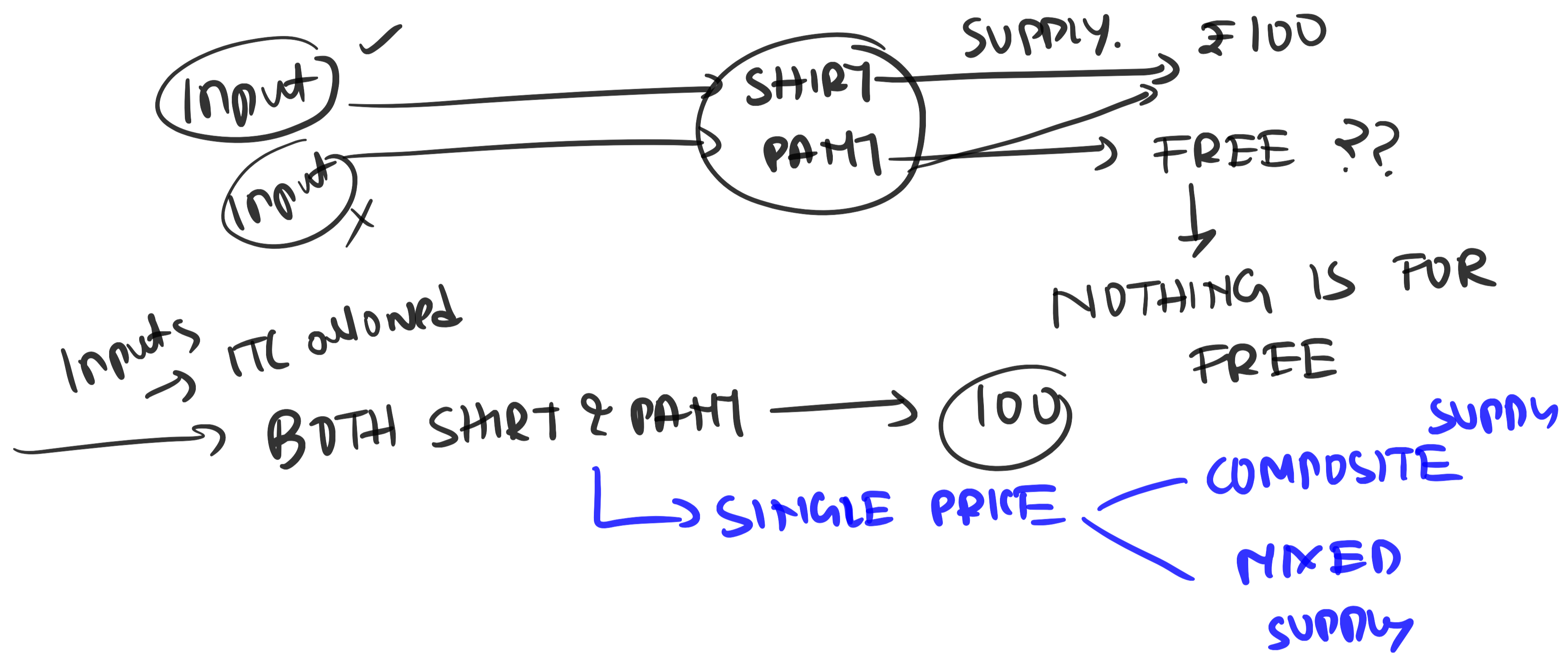
	7(1)(b)	Para 4 of Schedule I
Import of Services	✓	✓
Consideration	✓	X
Business	X or ✓	✓
Import from WHOM (SUPPLIER)?	Any Person outside India	Only Related Persons or OWN Establishment outside India

FREE SAMPLES, GIFT & BUY-ONE GET FREE OFFER



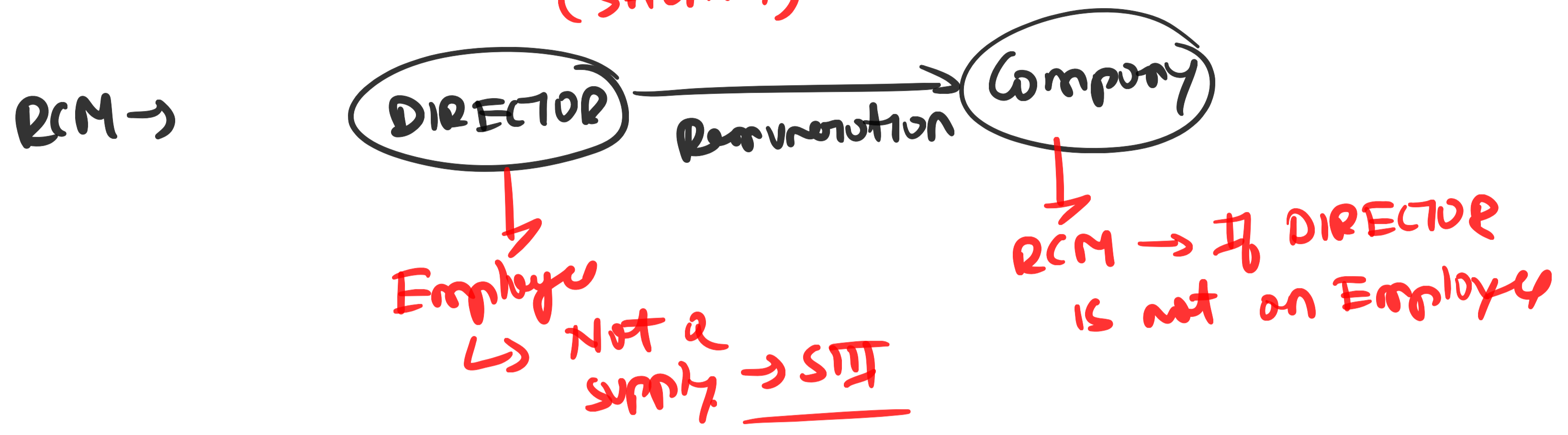
BUY ONE - GET FREE OFFER

BUY 1 SHIRT 1 PAINT FREE



(See 7(2)(a)) SCHEDULE III (NON GST SUPPLY)

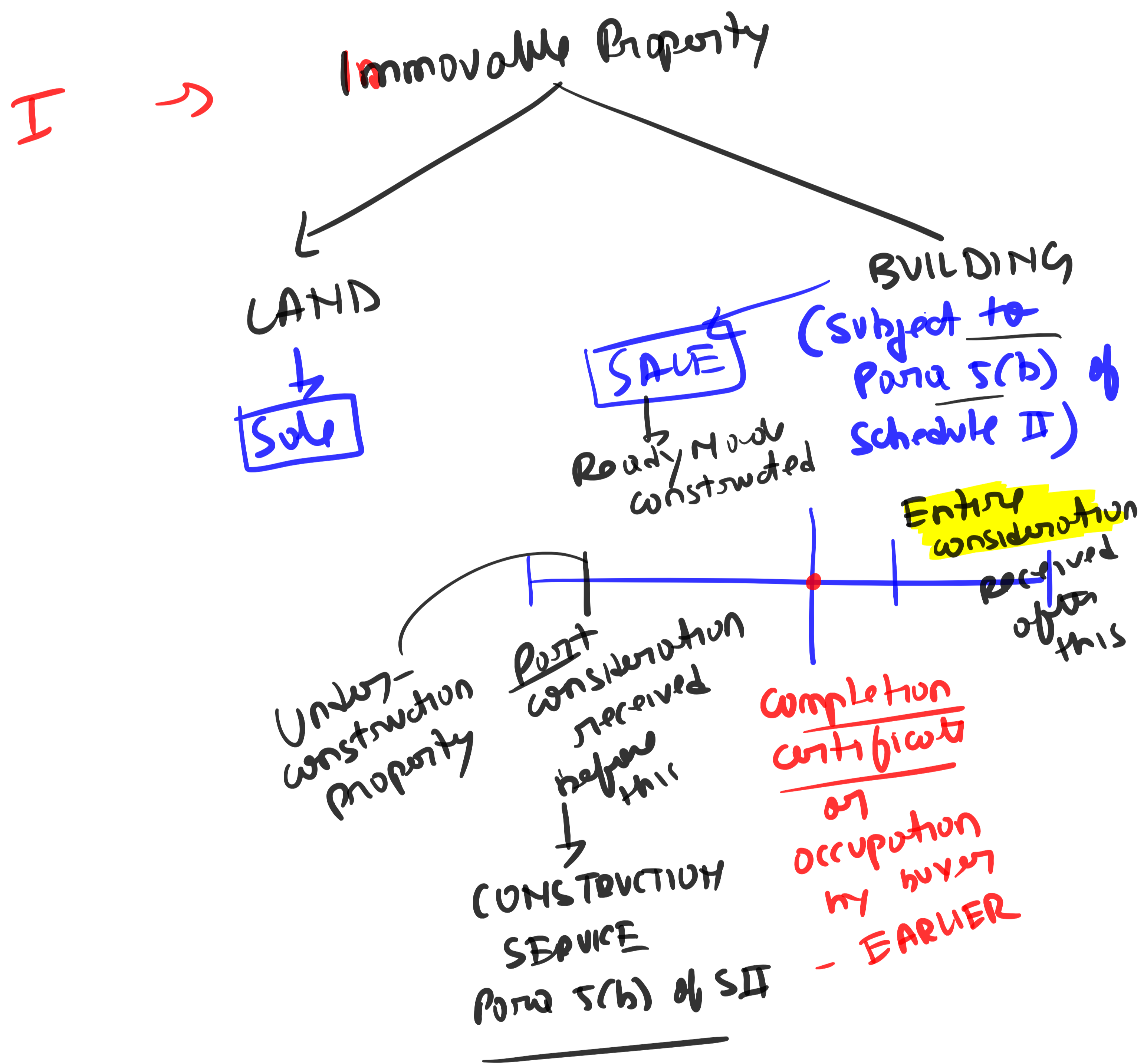
E → Employer providing services to Employer in the course of employment (SALARY)



M → Functions performed by MPs / MLAs / Member of Panchayat / Local Authorities

A → Actionable claims (other than Lottery, Betting, Gambling) → Included within scope of supply
 Goods Definition → Includes Actionable claims

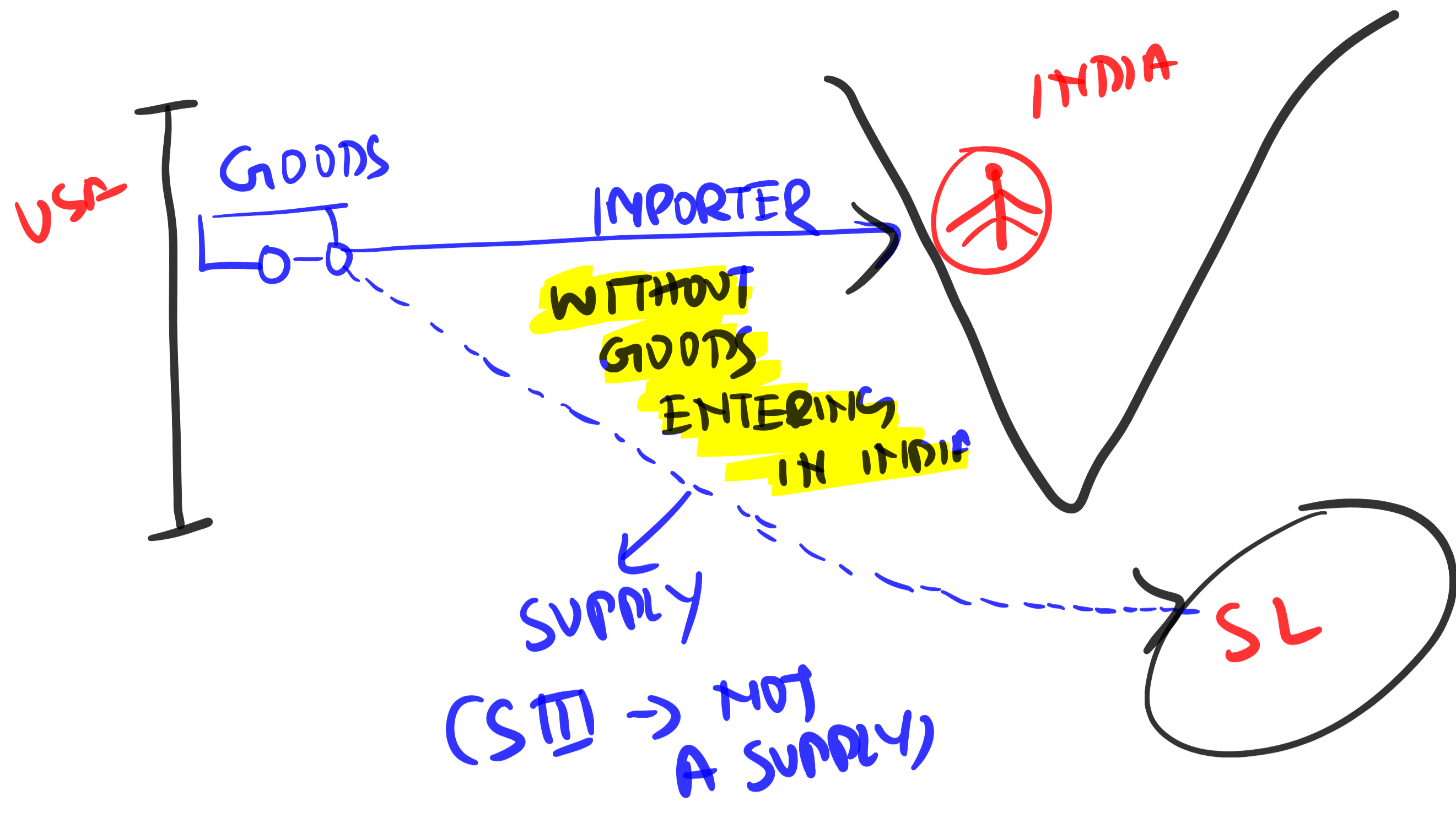
S → Funeral services (including transportation of deceased)



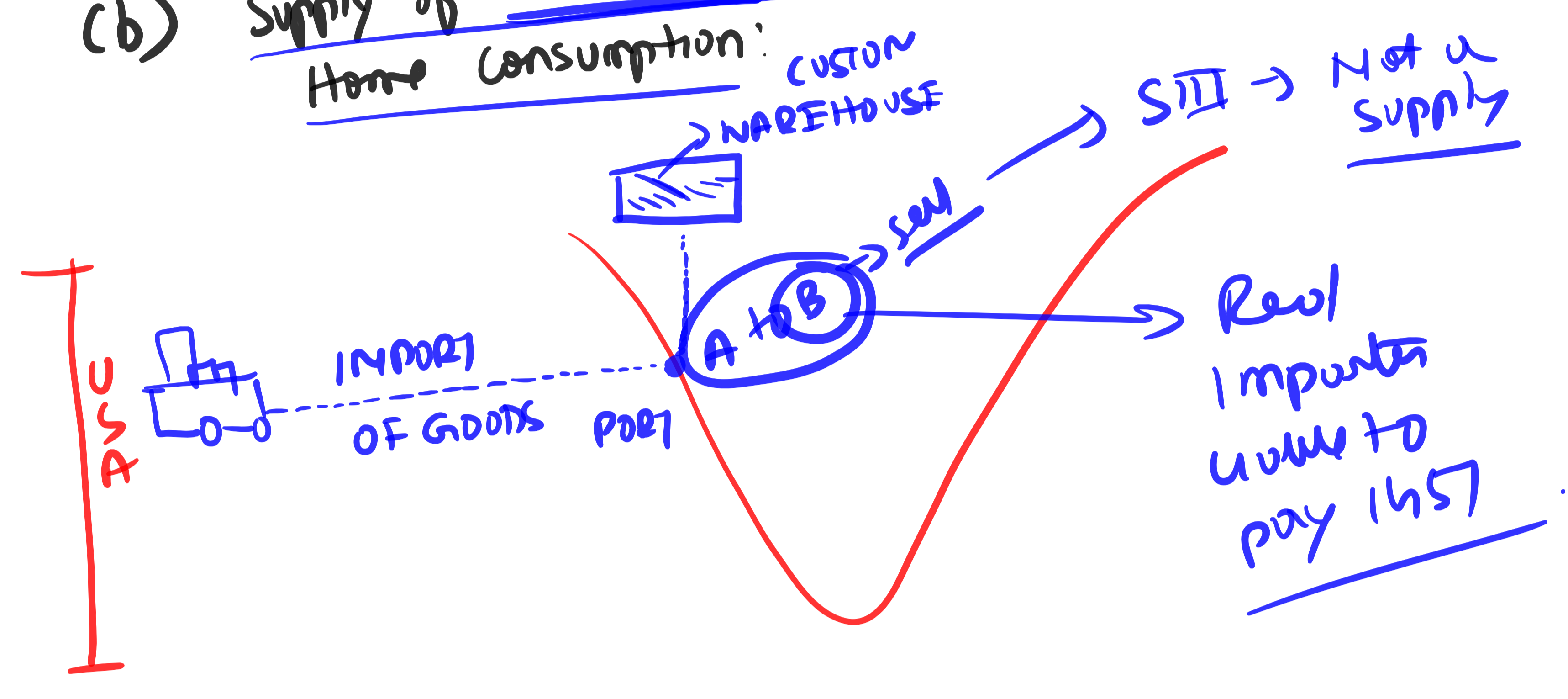
C → Court Fees charged by Tribunal, Courts
 Consumer Disputes Redressal Commission (CDRC)
 Also considered as Tribunal for purpose of STT → Consumer Protection Act, 1986

(3 ITEMS) I → IMPORT OF GOODS

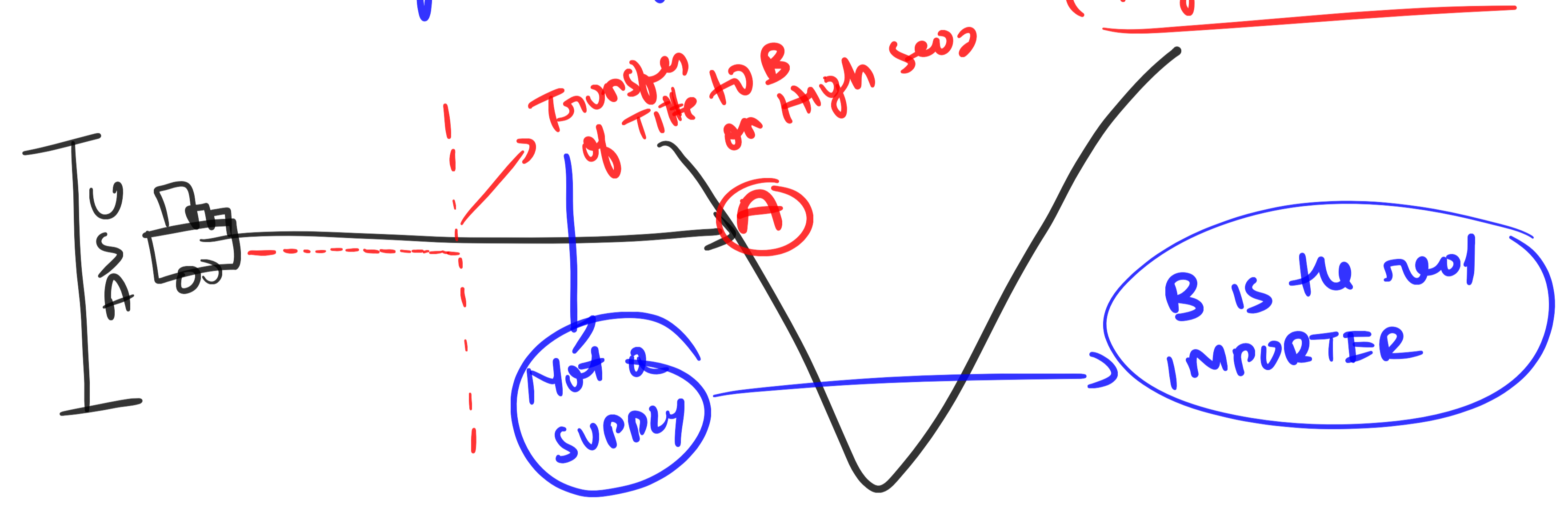
(a) Supply of Goods from a Non-Taxable Territory to another Non-Taxable Territory without such goods entering in India



(b) Supply of "Warehoused" Goods before clearance for Home Consumption:



(c) Supply of Goods by consignee to any person by tender of documents of title before clearance for home consumption after dispatch of goods from origin port located outside India. (High seas sales)

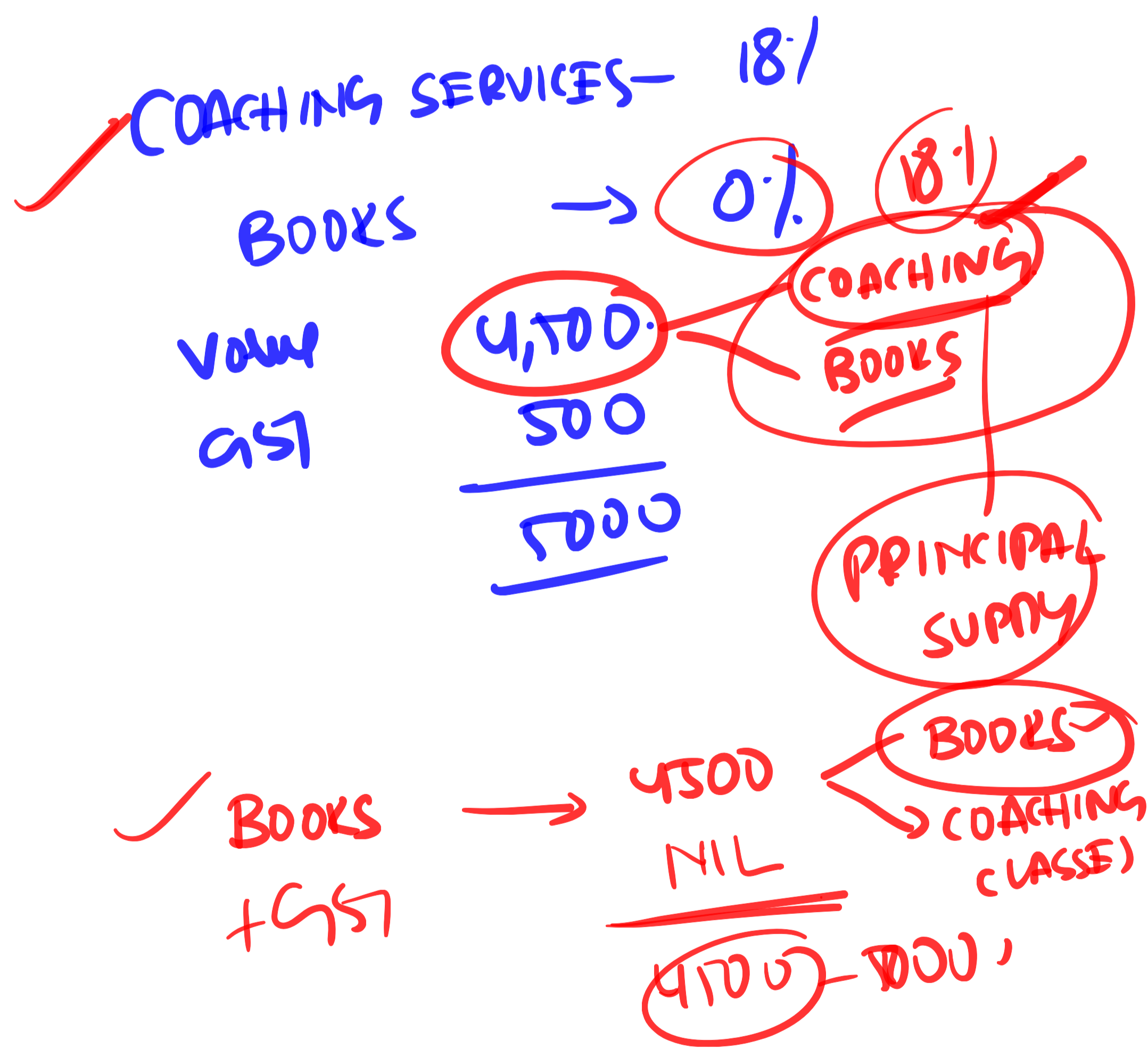
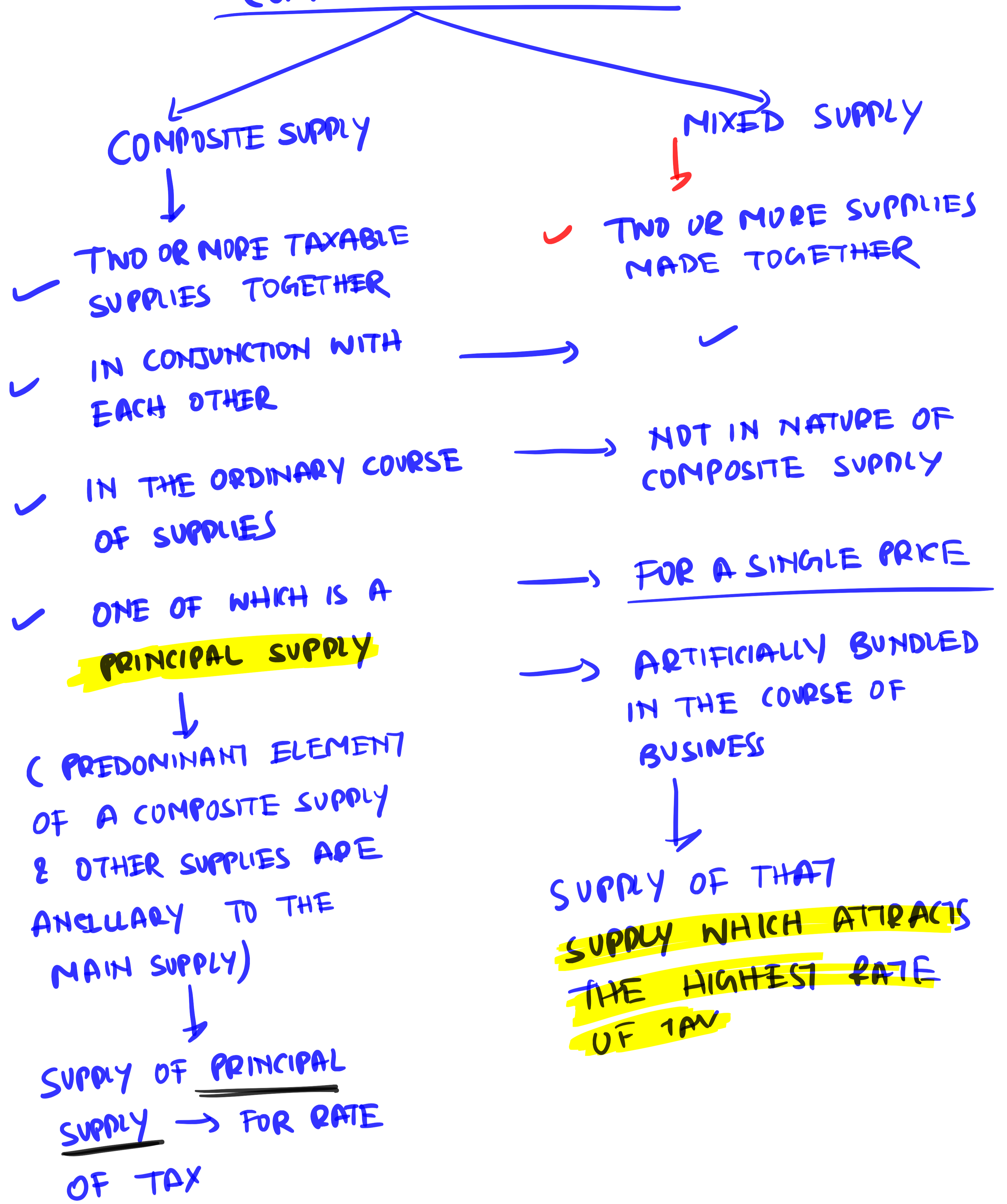


Sec 7(2)(h) [Non GST supply]

Notified Activities undertaken by C/SH/UT in which they are engaged as public authorities

- Activities undertaken by Panchayat under Article 243G & Municipality under Article 243W of constitution
 - Granting of Alcoholic Licences by the State Government (Licence Fees, Application Fees)
- (SEP 2017) → outside Article

COMPOSITE & MIXED SUPPLY [SEC 8]



SUPPLY (CHAPTER OVER) ✓

7(1) 7(2) 8 ✓
7(1A) 7(3)

