

* Definition of Services Section 2(102) of CGST Act.

Services means Anything excluding money, security, Goods
But

including any transaction in money for which a separate consideration is charged

Example :- Money Changer / Dealer
RBI

1 \$ = 84rs Market
But 1 \$ = 87rs (Dealer)

Transaction in Money ✓
separate consideration → yes

Commission (Kamaya) → Supply of Services
↓
₹ 3 → GST only

* Definition of Consideration

It means

- any payment in money or otherwise [kind]

Eg :- Teaching Service → Home mil rahi hai

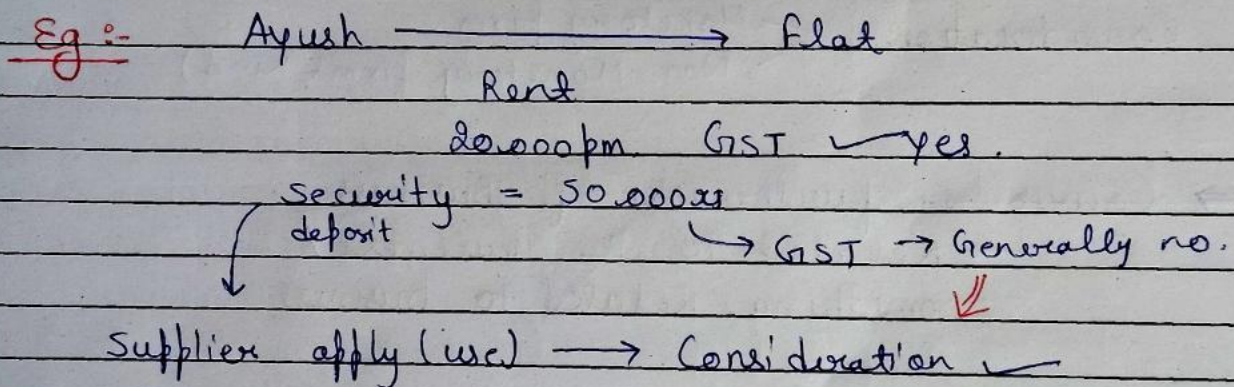
(₹) ← Return iske badle mi humne
or ₹ diya ya gold coins diye.
gold coins ←

- includes Monetary Value of any act or forbearance

Eg :- ① Teaching →
Notes Making ← Return } act.
[action]

③ Postpaid mobile Connection
 Payment due date : 5 Feb
 late = 100rs + day charges
 pay 6 days late = 600rs. } For bearing.

- It can be received from a recipient (service receiver) or any 3rd person.
- security deposit is to be considered as a payment only if the supplier is going to use such security deposit for the supply.



Eg :- Rent 20,000pm but pay only 18,000pm
 2,000pm deposit use
 supply \checkmark GST \checkmark

- subsidy from Govt. is to be excluded (deducted)

* Section 7 of CGST Act [Section 7(1)(a)]

→ supply includes → (means जो मिला है वो आया + add हो सकता है)
 → Any kind of Sale, Barter, exchange, disposal, transfer etc.

→ It should be done by a person

→ For a Consideration

→ in the Course or furtherance of Business

Consideration:
 ↳ Monetary form
 ↳ Non-Monetary form (Kind)

⇒ Course or furtherance of Business

↳ Related to the business /
 something Related to business

Lec 6 30 Jan

Eg :-

① Teaching → supply → yes ✓

② Teaching → Projector sell → yes ✓

→ Benches sell → yes ✓

→ sofa sell → yes ✓

→ chair sell → yes ✓

③ घर sofa → No X

④ Case Unique Academy → yes ✓

⑤ XUV 700 (Personal) → No X

Section 7(i)(a)

	I	II	III	
Consideration	✓	✓	X	But check Schedule 1 <small>की वी आता के</small>
Business	✓	X	✓	Deemed supply ✓ Consider X
Supply	✓	X	X	

~~Section 7(i)(a) to~~

Section 7(1)(aa)

- Transactions between Persons & its members other than individual. (group / club)
 - For a Consideration.
 - is supply.
- 'Group & Member separate Person.'

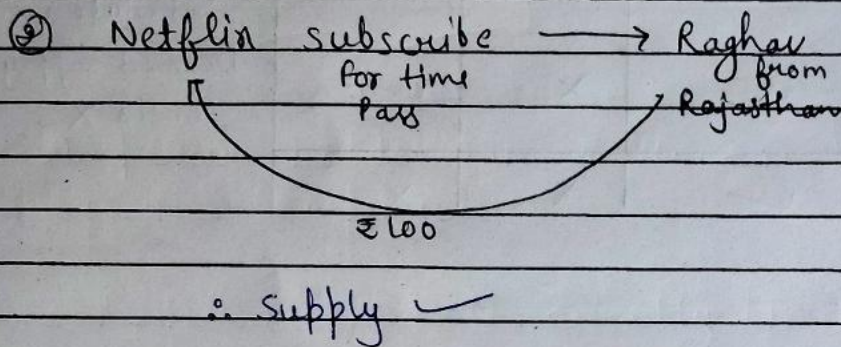
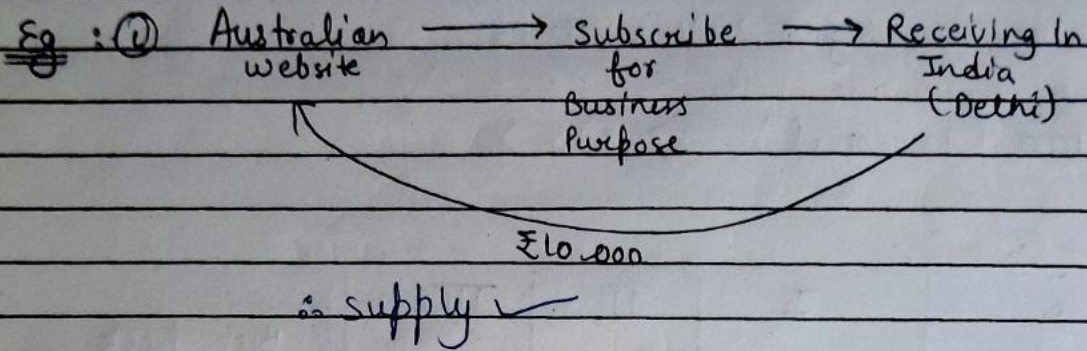
Eg :- Rotary club → Member
 ↖ Member fees: ₹10 lakhs + GST
 ∴ supply.

Section 7(1)(b)

- Import of service (youtube) (India में
की वी आता
के Services)
- For a Consideration (₹100)

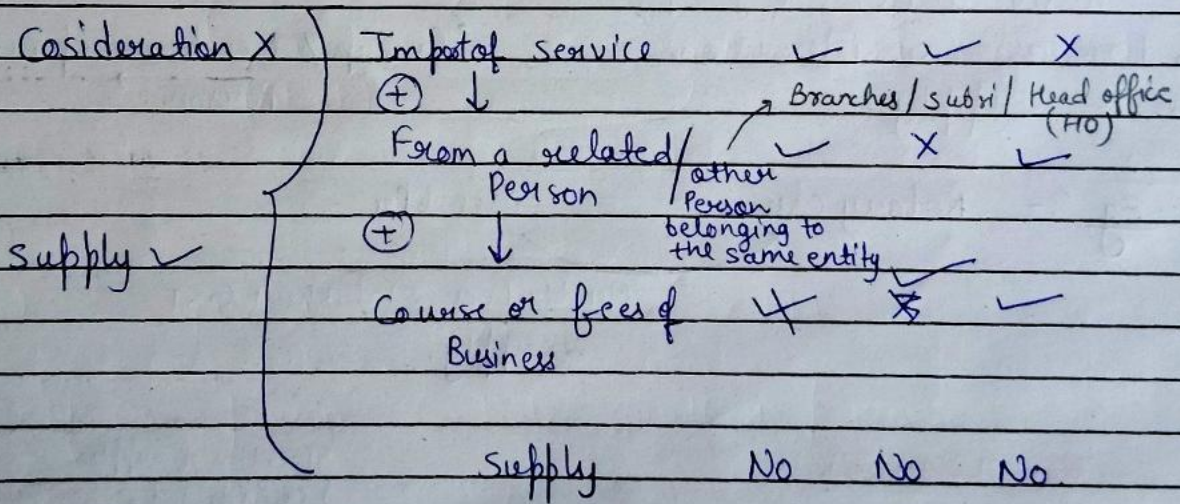
Location of supplier
 Outside India = Outside India
 Loc. of Receiver = India
 Place of supplier = India

• Whether or not in the course or furtherance of Business.



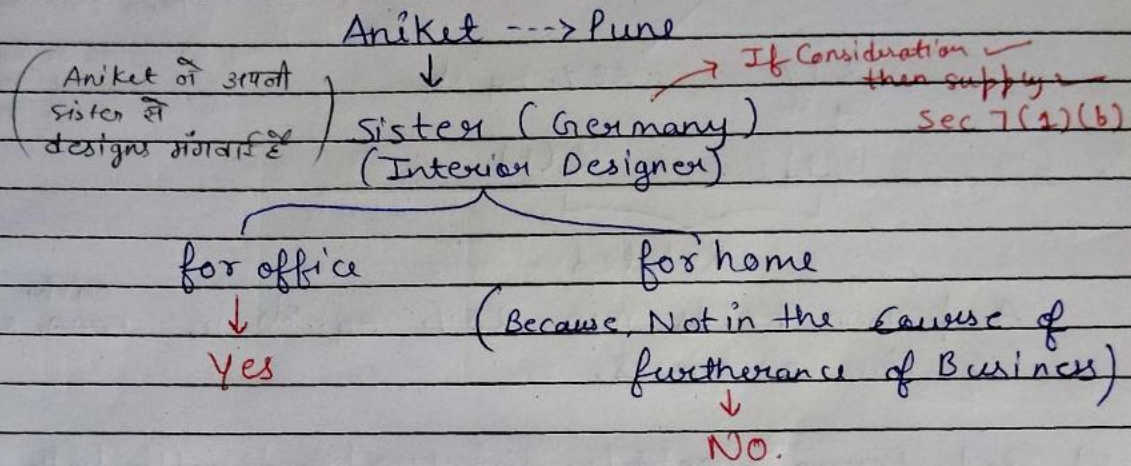
③

Schedule 1 :- Deemed supply
Consideration X supply ✓



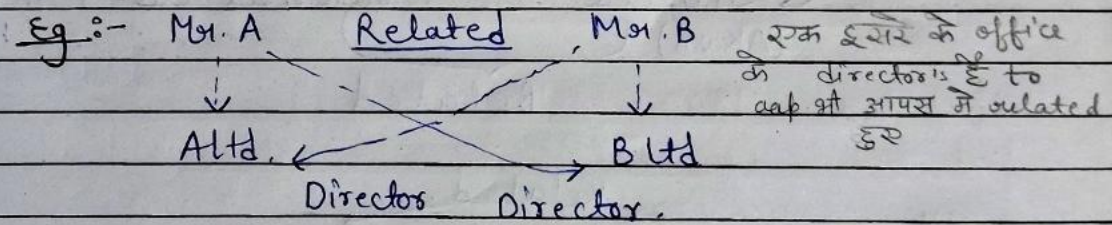
Schedule 1 (1st Point)

Example :-



* Related Persons [Explanation to Sec 15 CGST Act.]

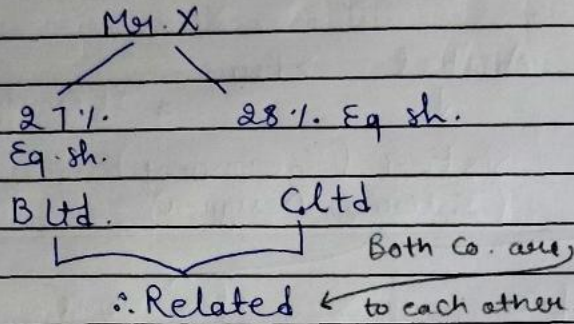
(i) officers / Directors of one another's business



(ii) Partners Partnership firm (अगर आप P.firm या LLP में एक दूसरे के Partner हैं तो Related हैं) LLP (Limited liability Partnership)

(iii) Employer & Employee.

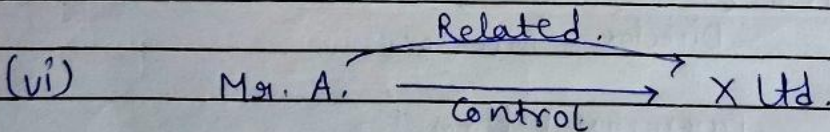
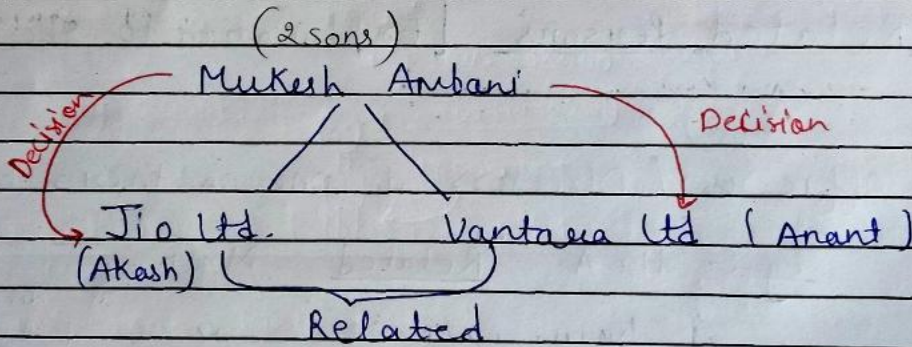
(iv) If Person Controls min 25% of both of them through Eq. share;



(min 25% each)
 → 25% share Jinko khareedenge to Co. की ownership आ जाएगी

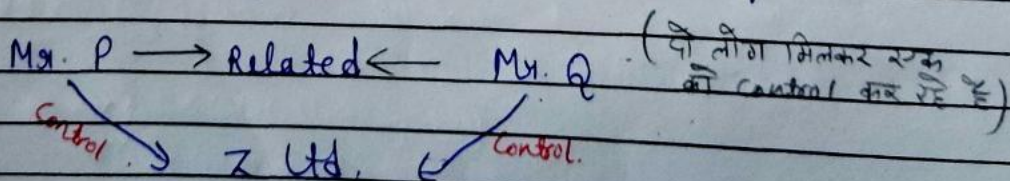
A person holds min. 25% Eq. sh in each of the Companies.

(v) 3rd Person Controls directly / indirectly both of them.



If One person Controls another person.

(vii) Such persons together Control a 3rd person.



(दो लोग मिलकर एक को Control कर रहे हैं)