

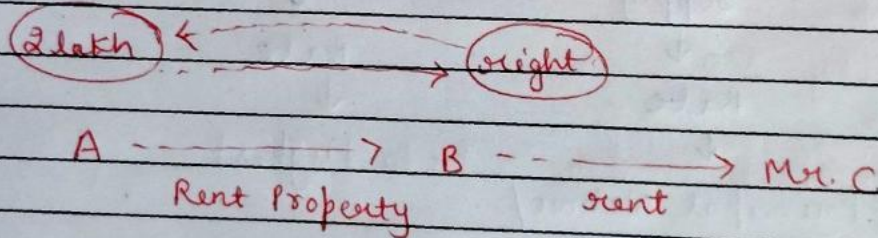
(vi) Lease : . This term is generally used for immovable property
 . Possession as well as right to use is transferred in this case.

(vii) License : . Possession is not given
 . Only permission to

(viii) Disposal : . sale or Transfer of property
 . Does not possess merchantable warranty
 . Means which are not fit for sale

Few clarifications regarding Composite & Mined supply

(1.) Tenancy Rights (Pg 2.18)



Tenancy Right? & supply? → (yes)

(2.) Cloud Kitchen / Central Kitchen

Restaurant ?? 5% GST ?? → (yes)

↓ (बुनाया & बेचा दिया)

Dominos,
subway

↓
Pizza make
then sale.

(3) Printing of Books / Pamphlets / Bones / Tissue papers etc.

It is a Composite supply (Natural Bundle)

If Content of printing is of more importance



It's a supply of Service



Eg = Annual reports / Books / Pamphlets / Brochures

If Material is of more importance



It is a supply of Goods



Eg = Napkins, towels, envelopes etc (Quality matters)

(4) Retreading of tyres :-

Tyre is given by Consumer to the shopkeeper for retreading



It is a supply of Service

(Sch II - Processing on Goods)

Tyre is purchase by shopkeeper himself from the market



He himself retreads it & sells it to the Customer



supply of Goods

→ (Amended point)

Date.....

(5) Supply of food & Beverages at Cinema halls :-

Normally taxable
as restaurant
service

If Bundled with the
price of movie ticket
↓

Then govt. will decide
whether its a Composite
supply
↓

If yes, tax will be at the
rate of principal supply
i.e. movie tickets

Pg 2.24

(1) Free samples & gifts :-

Whether it is a supply ??

↓

Generally No

↓

But if Covered under schedule I (Permanent transfer
ITC Taken) ~~PTAT~~

↓

Then it's a supply

(2) Buy one get one free offer

is charged it is

It is a supply as Consideration that the amount
received is for both the products & not only
1 product.

Case laws

(1) IIT Madras ← members
 Alumm. association Fees ₹10,000
 Supply ✓
 GST ✓

(2) Sale of flat

```

    graph TD
      A[if before completion] --> B[Yes]
      A --> C[after completion]
      C --> D[No]
    
```

(3) Owner of Property → illegally Confiscation (व्यवह)
 Amt. pay to leave the property
 Supply X
 GST X

(4) water sell in a bottle.
 ₹100

Composite supply ✓
 Natural bundle ✓

(5) Tammy → Hotel → stay

[Hotel stay + Cigarette] → artificial Bundle
 Highest Rate ✓

if separate Cigarette ⇒ Bundle X
 400 ₹ in hotel alog sai ya kar

(6) BOX = Pencil, eraser, scale etc



Mixed supply.

Question solving

Ch-2

Q10 (i) of QB 2.2.

As per ^{the relevant sec of the} section 7(1)(b) of the CGST Act, 2017
Import of service for a consideration whether
or not in the course or furtherance of business
is considered as supply.

In the given case Ms. Shrishti has imported
services from Australia for a consideration
of 5000 Australian Dollar thereby fulfilling
the condition of section 7(1)(b). Therefore,
it is a supply.

And it does not matter that the import of
service is whether or not in the course
or furtherance of business.

(ii)

As per section 7 of the CGST Act, 2017, read
along with schedule I.

(a) Import of service from a related or other
person belonging to the same entity in
the course or furtherance of business
considered as supply.

As per the definition of family which is relevant
as a related party, family means :-
spouse, children & dependent parents, G. Parents,
Brother & sister.