

Now in the Given Case Miss shreini Kaushik imported services of interior designing from his brother who is dependent on her without any consideration but it's for her residence. Therefore it's not a supply as the element of in the course or furtherance of business is missing.

(iii)

In the given Case if the services are taken for business then it's a supply as it is in the course or furtherance of business & all other conditions are also satisfied.

Q11

As per the relevant section of the CGST Act, 2017, when 2 or more goods or services are sold in conjunction with each other in the ordinary course of business is considered as a composite supply.

Further for mixed supply if 2 or more goods or services are sold together for a single price and it should not be a composite supply, then it is considered as a mixed supply.

Now in the given Case products like refrigerator, stabilizers, AC etc. are being sold by Dum-Dum electronics to Akbar Retail store and separate prices are charged for each item, therefore it is not a bundle.

It's neither a composite supply and nor a mixed supply but a separate supply of each individual item and the respective states of each product will be charged.