

Date 10, 2, 25

Saathi

### 2. Retreading of Tyres :-

Tyre is given by Consumer to the Shopkeeper for retreading

↓  
it is a Supply of Service  
[Sch II → Processing goods.]

Tyre is purchased by shopkeeper himself from the market → He himself retreads it & sell it to the Customer.

↓  
Supply of goods.

### 3. Supply of food & Beverages at Cinema halls.

P.T.O →

Saathi

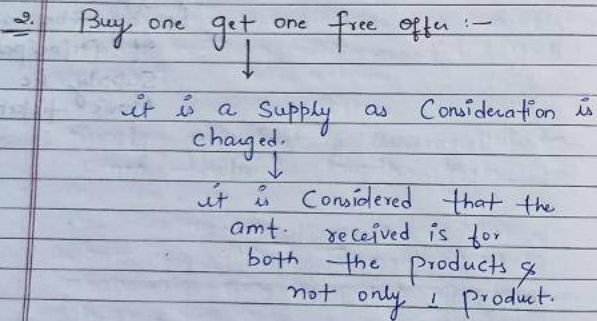
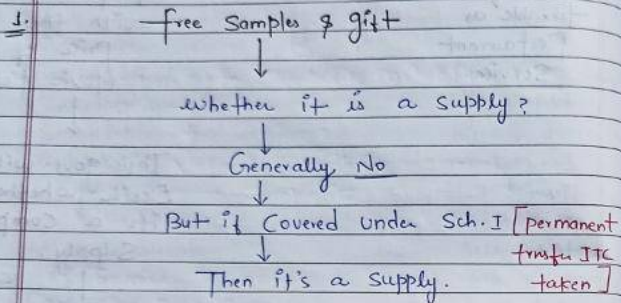
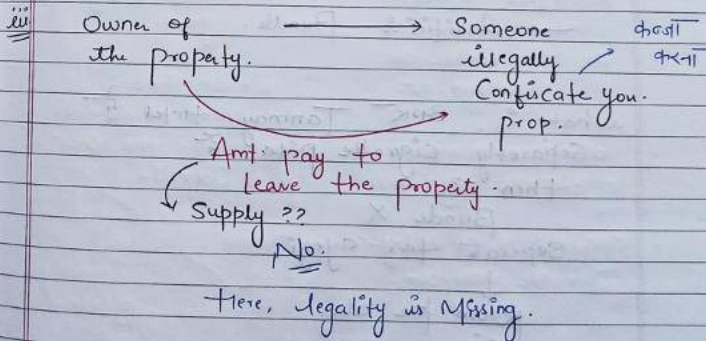
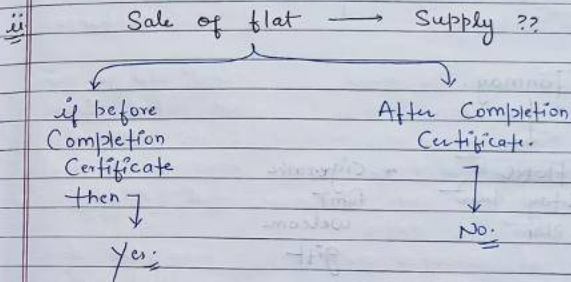
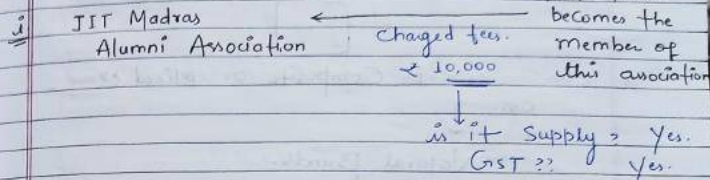
Date / /

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 ticket.

\* few clarifications [Pg - 2.27 of Notes.]\* Case laws Summary

Date \_\_\_/\_\_\_/\_\_\_

4. आवाज → संलग्न  
Water Becha → Can में



→ ₹ 100

Is it Composite or Mixed??

Ans. ↓  
 Natural Bundle  
 → Composite

5. Tanmay.  
 ↓  
 1 Hotel में + Cigarette  
 stay tax limit  
 अलग welcome  
 गिट

→ Artificial Bundle.

what if, अगर Tanmay Hotel में  
Separately Cigarette pita है  
 then ?  
 Bunde X  
 Seperate tax ayegi  
 ↓  
 Room ka alag  
 cig. " "

Date \_\_\_/\_\_\_/\_\_\_

6. Box = Pencil, eraser, Scale etc.  
 Contains.  
 it is Mixed Supply.

→ Done is ←

Date 12, 02, 25

Saat

# Chapter - 03

Lecture - 1 \* Charge under GST & Composition levy.

\* Charging Section of CGST Act = Section 9.

## Section 9.

### Sub Section (1)

- CGST will be levied
- On Intra State Supplies
- of goods or services or both
- Except on alcoholic liquor for human consumption or Un-denatured extra neutral alcohol or Rectified Spirit.
- on the value as per Section 15.
- at such rates not exceeding 20%.
- Collected & paid by a Taxable person.

### Sub Section (2)

- GST will be levied on petrol, Diesel, Crude, Natural gas, Aviation Turbine fuel (ATF)
- from the date notified by the govt.
- on the recommendations of the GST Council.

\* charge unde

Date \_\_\_/\_\_\_/\_\_\_

### Salary

forward charge.

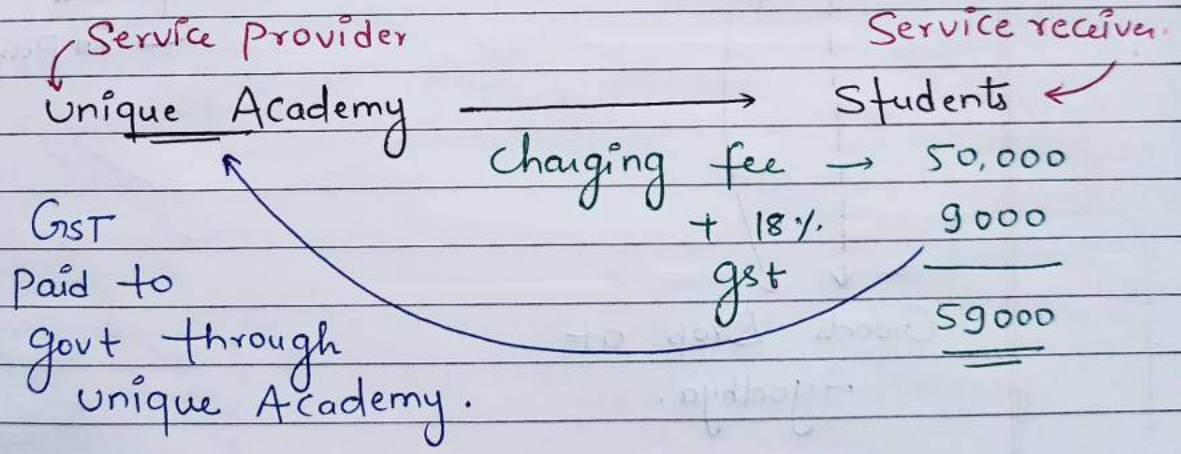
Reverse charge.

9(3)  
List

9(4)  
↓

Unregistered Seller to Registered Buyer.

Example :-



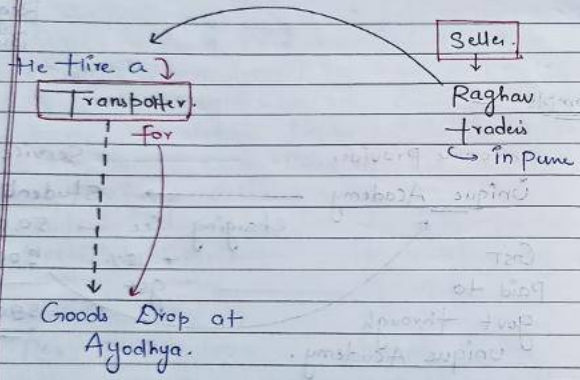
\* forward charge → seller GST govt karwaye.

\* Reverse charge → Buyer GST karwaye.

\* **Forward charge** → when the supplier is obliged to deposit tax with the govt.

\* **Reverse charge** → when the obligation to deposit GST with the govt. is of the service receiver/buyer.

Example →



Service Provider = Transporter  
 Service Receiver = Raghu Traders

Services Amount → 3000  
 + GST @ 12% = 360  
 Total = 3360

Receiver will directly deposit GST with the govt.

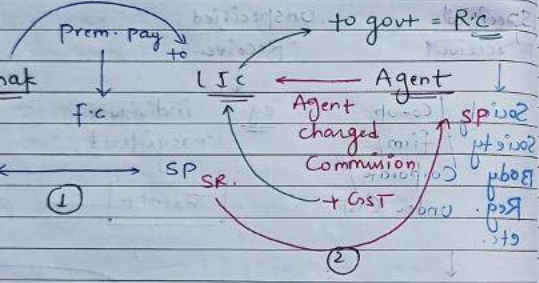
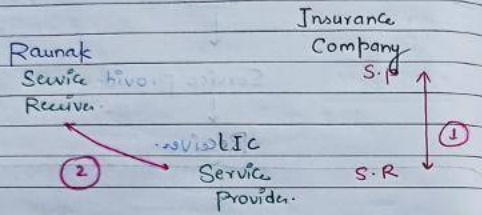
Revenue charge

\* **Section 9(3)** → Specified Services under Reverse Charge.

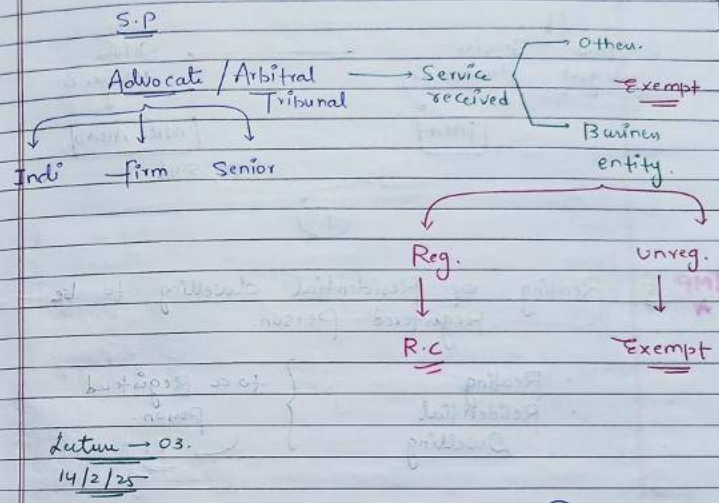


2. Insurance agent To Insurance Company

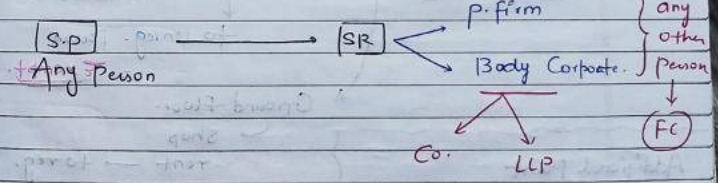
eg:-



3. Services by Advocate / Arbitral Tribunal :-



4. Sponsorship Services :-



eg:- Fata Sewia provide. unique Academy Ticket sale 30% share

