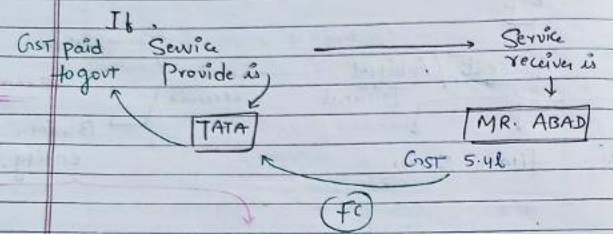


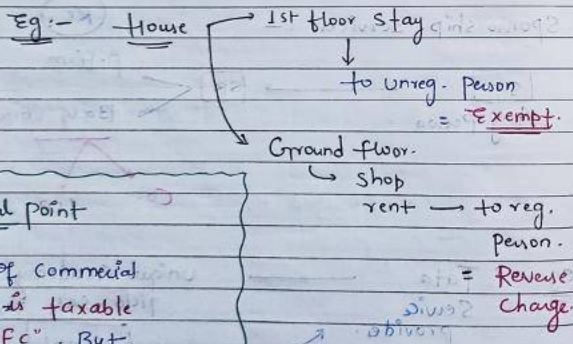
Date ___/___/___

Case 2.



5. Renting of Residential dwelling to a Registered Person.

- Renting Residential Dwelling to a Registered Person. → "FC"

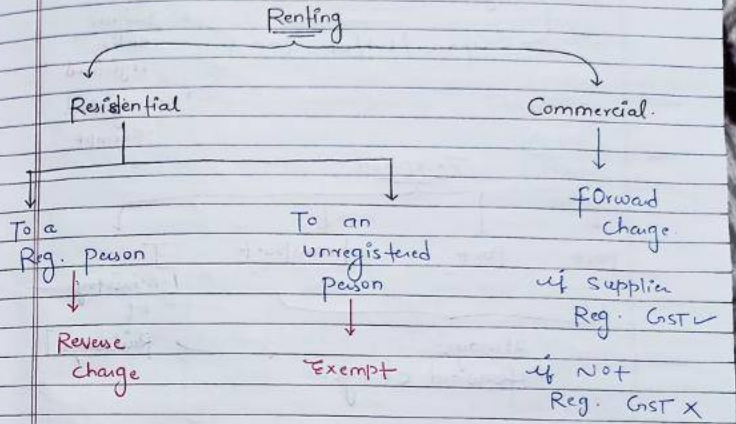


Additional point

→ Rent of Commercial Property is taxable under "FC", But this is depended upon your service provide is reg. or not.

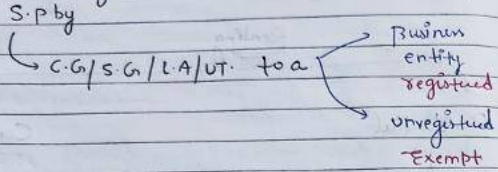
Date ___/___/___

Revision Purpose → flow chart ↓

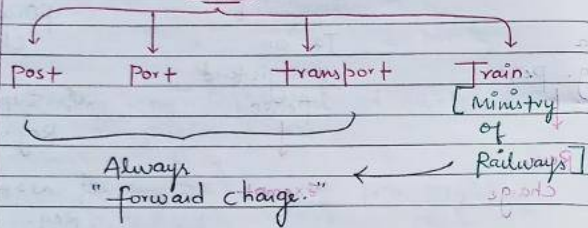


Date / /

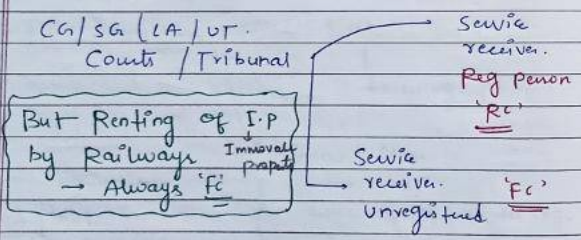
6. Services by Govt to Business Entity.



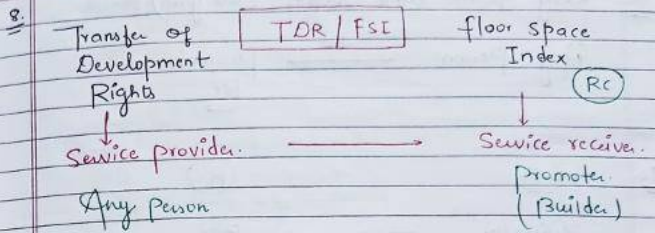
Exception.



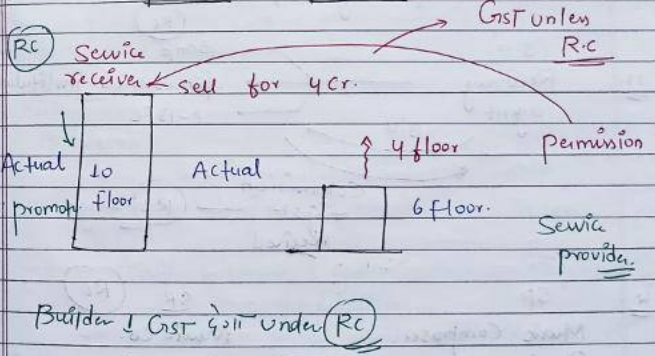
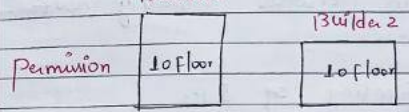
7. Renting of Immoveable Property.



Date 15, 2, 25 Lec 10-04



eg: →



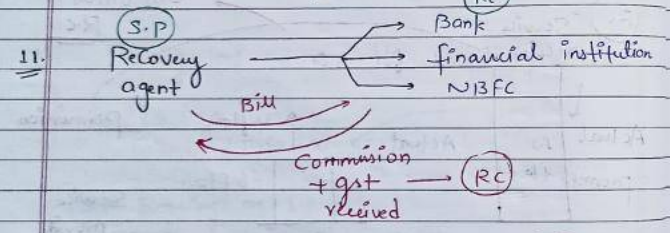
Date / /

9. Long term Land lease (30 yr.)
Any Person to Promoter
RC

10. S.P. (RC)
Director to Body Corporate

but, sp in personal capacity Not Under RC.

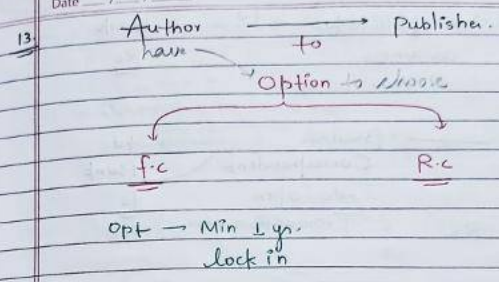
Ex - Renting of I.P.



11. S.P. (RC)
Recovery agent
Bill to Bank, financial institution, NBFC
Commission + gst received (RC)

12. SP (RC)
Music Composer, Photographer, Artist to Music Co. (SR) Producer
100 + GST

Date / /

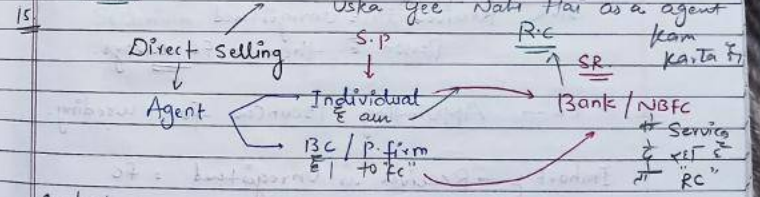


+ Declaration of invoice that author has chosen opted for FC

13. Author has to Publisher.
Option to choose
FC RC
opt -> Min 1 yr. lock in

14. Not so Imp ↓ (RC)
RBI Overseeing Committee to RBI

Lecture - 05
17/2/25



15. DSA = Bank ke form promote karta & put uska yee Nahi Hai as a agent kam karta Hai
Direct selling S.P. (RC) SR
Agent Individual & firm (FC) Bank/NBFC + Service + RC
FC (if Direct selling agent gives service to Bank/NBFC then it will be considered as RC but direct selling agent must be an Individual)

(DSA = Jo Bank ke behalf RC logo ke A/c open karwata Hai Loan logo ko diwata Hai / trustee of Loan Page No. 12)

Date 17/2/25

Saath

16. Business facilitator awareness. → Bank RC

17. B.C. → Business Correspondent → Bank RC. Includes: Awareness + transactions etc. (Kavayee ke daga), A/c o/pn, Transaction etc.

18. Security Services. ie fc. Service provider: B.C. (Co./LLP) or Other [Individual, P. firm, Huf, AOP etc]. Providing service to Registered Person. ie RC.

310K Receiver Hi = Unregistered Person & then = fc always.

Ex → Appointing Bouncer for wedding.

Inshort Receiver is Unregistered = fc. Receiver " reg.]

then check who is your Provider.

if Provider is

B.C = fc, Other = RC

Page No. 13

Saathi

Date / /

No RC if Services Provided to :-

Govt Department, Local Authority, Govt agency registered because of Sec 51-TDs.

19. Renting of Motor vehicle inclusive of fuel :- RC

Service provide → Service receive. B.C. (or) Indiv. or Huf. Must have to d B.C. Co. LLP. Indi. / Huf. / P. firm / etc.

20. Lending of Securities :-

Lender of Securities → Borrower. Service Provider → Pay amt + GST → Service Receiver (RC)

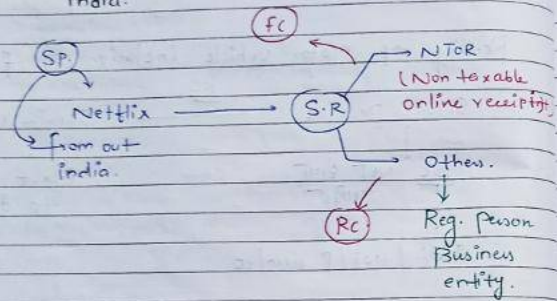
Page No. 14

Date / /

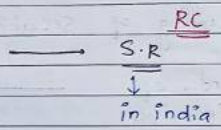
+ Reverse charge entries under IGST act :-

IGST Act 5(3)

1. Any Service provided from outside India.



2. Transportation of goods by vessel means ship

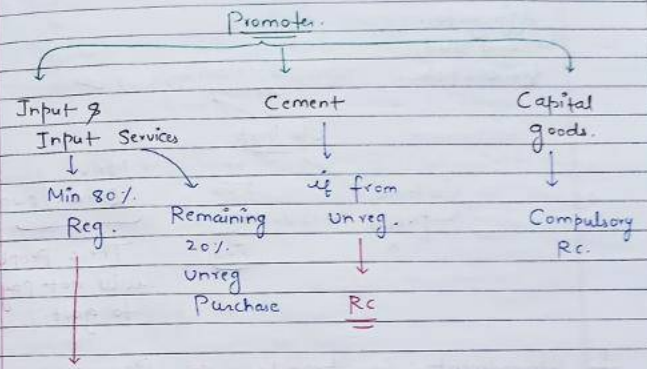


Date / /

Section 9(4)

Seller ————— Buyer

Unregistered Person Reg. Person



if Shortfall → RC

Ex → Purchase - 100€

• Reg. → 75€

Target = 80€ [80%]

Short = 7€

Fall ↓

RC pay.

Date 17, 2, 25 Lecture - 06.

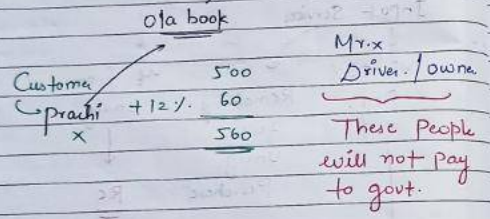
Section 9 (5) :-

* "Specified" E-Commerce Operation.

1. Ola/Uber "Transfer of Passenger"

Aggregator word used for Ola/Uber.

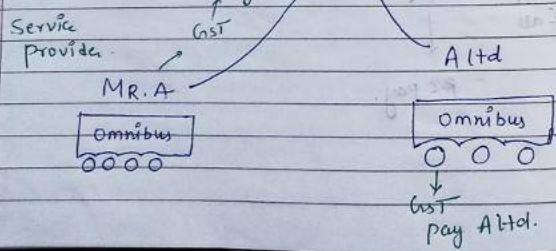
E-Commerce Operator



* Amendment in transfer of Passenger (Ola/Uber)

Customer booked omnibus through E-Commerce Operator.

eg:- "Graadiwala.com"

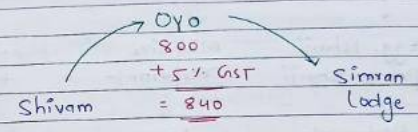


Date / /

2. Accommodation Services :-

Oyo / Bookings.com / Trivago etc.

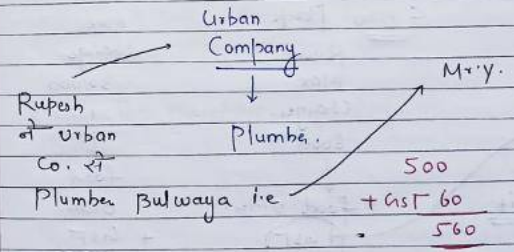
Accommodation Services :-



if hotel registered -> Hotel GST Deposit

if hotel unregistered -> E-Commerce Oyo -> GST Deposit

3. House keeping Services :-



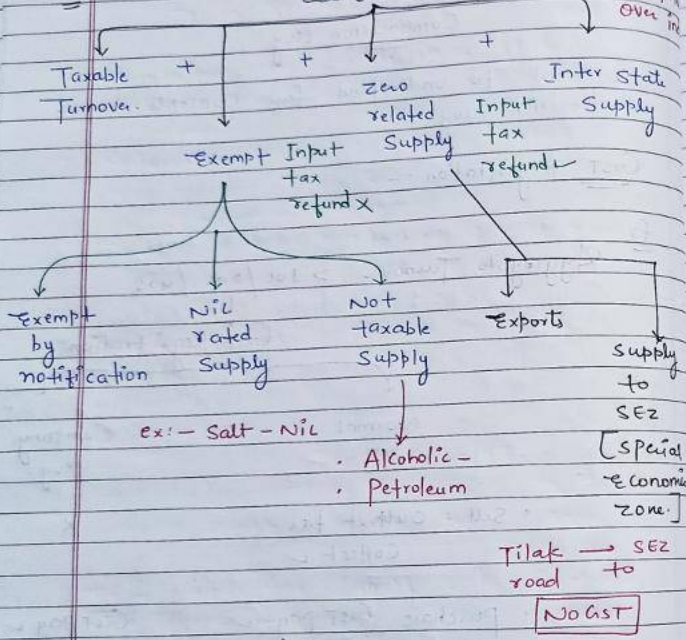
if Plumber reg. -> GST Deposit

if Plumber unreg. -> Urban Co. -> GST Deposit

Date: / /

Aggregate Turnover.

(PAN index basis / PAN over the



Self note :- Manipur

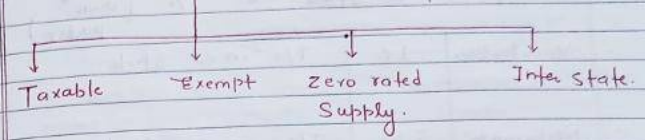
i) Tri Na MAMA = Limit = 10L
 Nagaland, Mizoram, Tripura

ii) 20L for = Arunachal Pradesh, Meghalaya, Sikkim, Uttarakhand, Chhattisgarh
 Khayasi aur gana garyasi
 Telangana

iii)

Date 19, 2, 25 Lecture - 08

3. Turnover in a State :- State wise x Shop wise



4. Casual Taxable Person :-

Mr. A Registered M.H. for few days. Gujarat, Exhibition, Taxable Supply.

1. Eligibility for Composition Levy :-

Last year ATO → Aggregate Turnover. upto 1.5cr / 75L → Current year. Composition levy.

Last y. check
 upto 1.5cr / 75L SANTU, MMM
 fy 24-25 Composition levy.