SACHIN BHOLA
Advocate, Company Secretary

Goods and Service Tax (GST)
Section 3: Supply

January 02, 2017

Delhi

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Supply

What is Included	What is not Included	Supply of goods & supply of services

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What is included		
All forms of Supply	For Consideration & for business Purpose	Eg. Sale, Transfer, Barter, Exchnage, License, Lease, Importation of services
Importation of services	with/Without Consideration	
Schedule I	•Permanent transfer/disposal of business assets, •supply between related person, •supply between principal and agent, •Importation of services between related or business entity outside India.	
Sub-Section (5)	Composite Supply and Mixed Supply	

What is not included	
Schedule III	•Employer Employee; •Court or tribunal; •Member of parliament, State Legislature, Municipalities; •person holding post under provisions of constitution; •Foreign Diplomatic Mission Located in India; •Funeral, Burial, Crematorium or mortuary.
Government	Activities carried out by central govt./state Govt/Public authorities

Schedule II	**Given an non-exhaustive list of matters to be treated as supply of goods or services.** **Few Example:** **•Transfer of Title in goods-supply of goods** **•Lease-Supply of service** **•Job Work-Supply of service**
Sub-Section (4)	**Governments (central or state) power to specify transactions that are to be treated as :** **•Supply of goods and not supply of service** **•Supply of service and not supply of goods** **•Neither supply of goods nor supply of services**

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Thank You!