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Understanding Schedule II (Part – II)

Activities to be treated as supply of services

Form of supply	Description
Transfer	Ant transfer of right in goods or undivided share in goods without transfer of title
Land and Building	Any lease, tenancy, easement, licence to occupy land
	Any lease or letting out of the building including a commercial, industrial or residential complex for business or commerce, either wholly or partly
Treatment or process	Any treatment or process which is applied to another person's goods
Transfer of business assets	Where, by or under the direction of a person carrying on a business, goods held or used for the purpose of business are put for any private use or made available to any person for any use other than for the purpose of business, at the direction of the person carrying on the business, whether or not for a consideration.
Immovable property	Renting of immovable property
Construction or Sale	Construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier
Intellectual Property rights	Temporary transfer or permitting the use or enjoyment of any intellectual property right
Information technology software	Development, design, programming, customisation, adaptation, upgradation, enhancement, implementation of information technology software
Action	Agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act
Rights to use goods	Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration
Composite Supplies	Works Contract as defined under Section 2(119)
	Supply of goods, as a part of any service or in any manner, being food or any other article for human consumption or any drink (other than alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration