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SUMMARY OF SCHEDULE II, CGST ACT 2017

(Activities to be treated as Supply of Goods or Services)

Sl No.	Particulars	To be treated as Goods	To be treated as Services
1	**Transfer**		
	a) transfer of the title in goods	✓	
	b) transfer of right or share in goods (undivided) without the transfer of title thereof		✓
	c) transfer of title in goods under an agreement that property in goods shall pass at a future date on payment	✓	
2	**Land & building**		
	a) lease rent , tenancy, easement, license to occupy land		✓
	b) lease or letting out of the building for business or commerce(Building may be commercial, industrial or residential complex)		✓
3	**Treatment or Process**		
	Any treatment or process which is applied to another person's goods (For e.g A job worker processing for a manufacturer)		✓
4	**Transfer of Business Assets**		
	a) transfer/disposal of any business assets by the owner or its direction, to any person, with or without consideration	✓	
	b) transfer of business assets to any person for private use with or without consideration		✓
	c) if the owner ceases to be taxable person, than the business assets will be assumed to be supplied by him in the course of his business immediately before he ceases to be taxable person.	✓	
5	Renting of Immovable Property (Except rented for residential purpose)		✓
6	Construction of a Building including a complex or building intended for sell to a buyer wholly or partly (If entire consideration received after issue of completion certificate i.e ready to move, it will not cover here)		✓
7	Temporary transfer or permitting the use of any intellectual property rights		✓

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8	Agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act		✓
9	Development, design, programming, , upgradation, implementation of IT Software		✓
10	Transfer of the right to use any goods for any purpose for a consideration		✓
11	Composite Supply		✓
	a) Works contract, Sec 2(119)		✓
	b) Supply by way of serving food & drink (except alcohol) in restaurant or outdoor catering)		✓
12	Supply of goods by any unincorporated association or body of persons to a members	✓	