Transactions which are not Supply of Goods or Services

There are transactions which are treated neither as supply of goods nor supply of services for determination of taxability. The same have been listed out in Schedule III of the CGST Act:

- ✓ Services provided by an employee to his employer during his employment in the company
- ✓ Services provided by any court or tribunal established by any law for the time being in force. The term 'court' includes District court, High court and Supreme court
- ✓ Functions performed by the Members of Parliament, State Legislature, Panchayats, Municipalities and other local authorities
- ✓ Duties performed by any person who holds any post as per the provisions of Constitution
- ✓ Duties performed by any person as a Chairperson or a Member or a Director in a body established by the Central, State Governments or Local authorities and who is not deemed as an employee before the commencement of this clause
- ✓ All the services related to funeral, burial, crematorium or mortuary including transportation of the deceased
- ✓ Sale of land and, sale of building provided that the sale is made only after the completion of construction of such building
- ✓ Actionable claims, other than lottery, betting and gambling