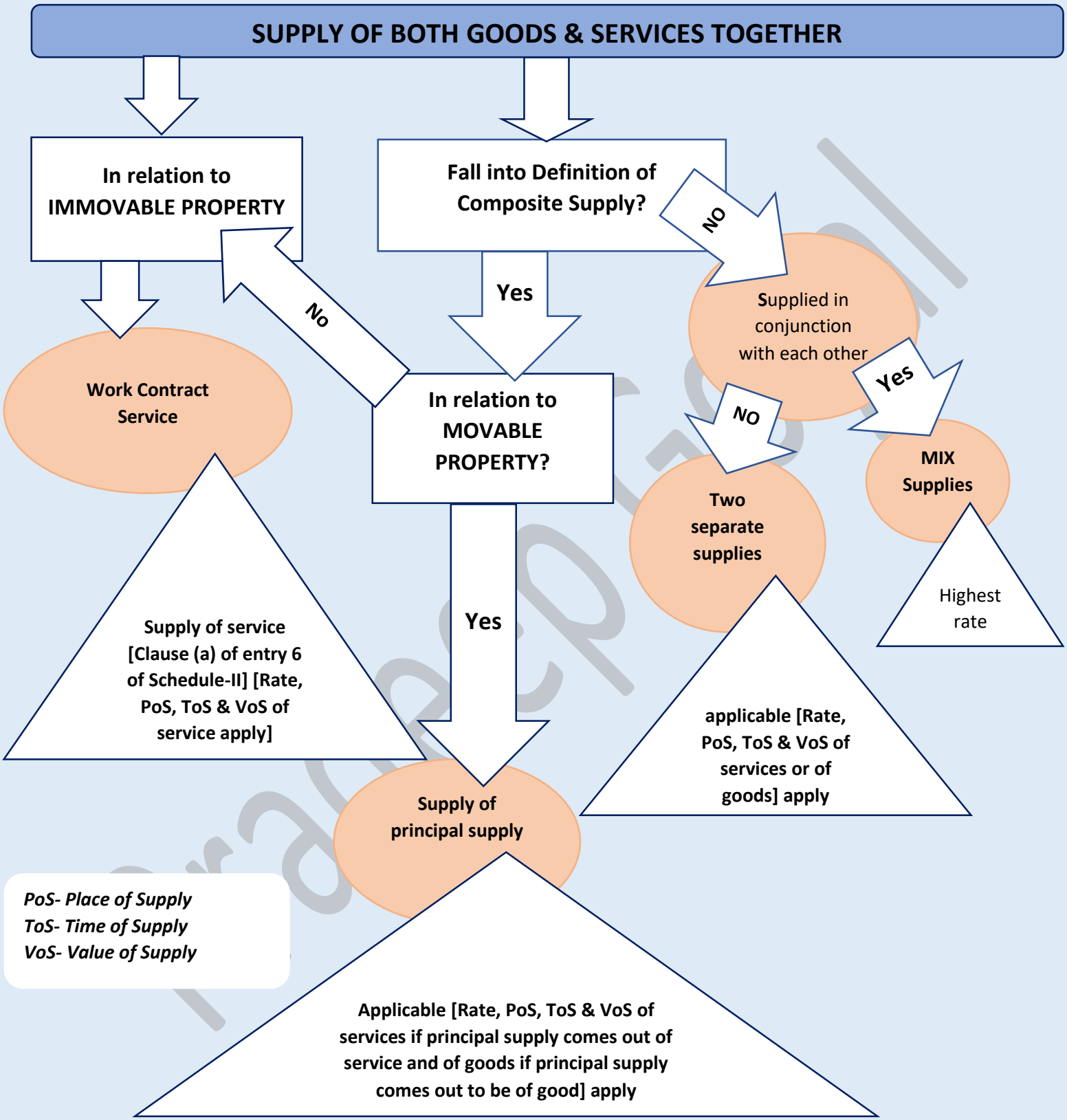
SUPPLY OF BOTH GOODS & SERVICES TOGETHER
In relation to IMMOVABLE PROPERTY
Fall into Definition of Composite Supply?
NO
Supplied in conjunction with each other
Yes
NO
No
Yes
Work Contract Service
In relation to MOVABLE PROPERTY?
MIX Supplies
Two separate supplies
Highest rate
Supply of service [Clause (a) of entry 6 of Schedule-II] [Rate, PoS, ToS & VoS of service apply]
Yes
applicable [Rate, PoS, ToS & VoS of services or of goods] apply
Supply of principal supply
PoS- Place of Supply
ToS- Time of Supply
VoS- Value of Supply
Applicable [Rate, PoS, ToS & VoS of services if principal supply comes out of service and of goods if principal supply comes out to be of good] apply