Sec. 65(B)(44) – Service

It means
Any activity
By one person
for another
for consideration

Includes
Declared Services
U/S 66E

Immovable Property
1) Construction
2) Renting

Movables
1) Leasing/Rental
2) Hire Purchase
3) Catering

(Immovable Property and Movables: Works contract)

Miscellaneous
1) Intellectual Property
2) Softwares
3) Refraining

Excludes
Any activity
(i) in which title of goods/immovable property is t/f
(ii) transaction in money only.

Any activity by an employee in his ordinary course of employment

Any fee paid to court or tribunal.

Explanations

Expl. 1
Provisions not applicable in case of -
(a) Services of MP/MLA/ Members of Local bodies
→ Gram Panchayat
→ Gram Sabha
→ Municipality
→ Municipal corpn.
(b) Services by a person holding any constitutional position.
eg:- President of India, Governor of State
(c) Services of chairperson/member of any Committee/Board/Authority constituted under law.

Expl. 2
Any transaction for exchange of currency in which any fee is charged will not be considered as transaction in money only.

Expl. 3
– Services by a firm/ Unincorporated body to its own members will be considered as services by one person to another

Expl. 4
Where services are being given through branches, every branch is to be considered as an establishment.

Note:- ① Taxable Territory
· Whole $\boxed{\text{India}}$ except the state of J&K
– land mass but excluding SEZ, STP, HTP, 100% EOU
– extends upto $\boxed{\text{200 NM}}$ from Coastline.
→ First 12 NM – Indian Territorial Waters
Next 12 NM – Indian Custom water
Remaining – Exclusive Indian Economic Zone.
– Includes Sea Bed/air space, Under/above ITW/ICW/EIEZ.

② Non-Taxable Territory
– State of J&K
– Any Place outside India.