

Sec. 65(B)(4) - Service

↓
It means
 Any activity
 By one person
 for another
 for consideration

↓
Includes
 Declared Services
 u/s 66E

↓
Excluded

Any activity
 in which title of
 goods/immovable
 property is title
 transaction in
 money only.

Any fee paid
 to court or
 tribunal.

Any activity
 by an employee
 in his ordinary
 course of employment

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Explanations

Expt. 1

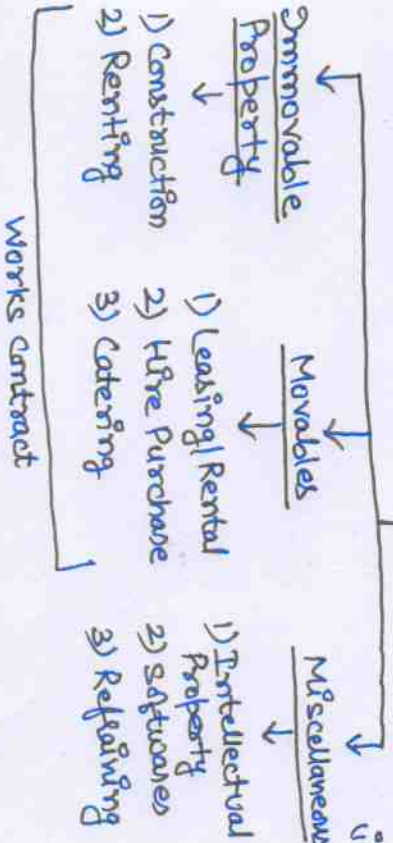
Provisions not
 applicable in case of -
 Members of MP/MLA
 Members of local
 bodies
 → Gram Panchayat
 → Gram Sabha
 → Municipality
 → Municipal corpn.

Expt. 2

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

Expt. 3

- Services by a firm/
 unincorporated
 body to its own
 members will be
 considered as
 services by one
 person to another



Works contract

Note: ① Taxable Territory

- Whole India except the state of J&K

- ↓
- land mass but excluding SEZ, STP, HTP, 100% EOU
- extends upto 200 NM from coastline.

→ First 12 NM - Indian Territorial waters
 Next 12 NM - Indian Custom waters
 Remaining - Exclusive Indian Economic Zone.

- Includes Sea Bed/Air space, under/above ITW/ICW/EEZ.

② Non-Taxable Territory

- State of J&K
- Any place outside India.

(c) Services of chairperson/
 members of any
 Committee/Board/Authority
 constituted under law.

Expt. 4

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