

1) Transfer	Goods / Services
(a) any transfer of the title in goods (Implies transfer of ownership, transfer of possession and control on goods i.e. transfer of the property in goods)	Supply of goods
(b) any transfer of right in goods or of undivided share in goods without the transfer of title thereof (Here in transfer of right to use goods all the rights except the ownership rights are transferred by the transferor to the transferee so as to enable him to use the goods at his own will to the exclusion of the transferor. Example-(i) Supply of Equipment's & Machinery to Contractor. (ii) Renting of Machinery. (iii) Rental service of transport vehicle <u>distinct</u> from Passenger Transport services)	Supply of services
(c) any transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration as agreed (Eg Hire Purchase)	Supply of goods
<b>2) Land and Building</b>	
(a) any lease, tenancy, easement, licence to occupy land (Transfer of tenancy right is also covered)	Supply of services
(b) any lease or letting out of the building including a commercial, industrial or residential complex for business or commerce, either wholly or partly Accommodation service provided by hotels, Lodges and guest house and Rent income is a taxable supply under GST. Services by way of renting of residential dwelling for use as residence is exempt under Serial No- 12 of Notification No- 12 Central Tax. Letting out of residential complex for commercial purpose? It is not the nature of the property which determine taxability but the purpose of letting out the property which determine taxability	Supply of services
<b>3) Treatment or process</b> Any treatment or process which is applied to another person's goods (Job Work)	Supply of services
<b>4) Transfer of business assets</b>	

<p>(a) where goods forming part of the assets of a business are transferred or disposed of by or under the directions of the person carrying on the business so as no longer to form part of those assets, whether or not for a consideration</p> <p>The treatment will remain same whether:</p> <ol style="list-style-type: none"> <li>1. Whether Transaction is done for consideration or without consideration,</li> <li>2. Whether ITC has been availed on those goods or not,</li> <li>3. Goods belong to Pre GST era or Post GST era</li> </ol>	Supply of goods
<p>(b) where, by or under the direction of a person carrying on a business, goods held or used for the purposes of the business are put to any private use or are used, or made available to any person for use, for any purpose other than a purpose of the business.</p>	Supply of services
<p>(c) where any person ceases to be a taxable person, any goods forming part of the assets of any business carried on by him shall be deemed to be supplied by him in the course or furtherance of his business immediately before he ceases to be a taxable person, unless -</p> <p>(i) the business is transferred as a going concern to another person; or</p> <p>(ii) the business is carried on by a personal representative who is deemed to be a taxable person.</p>	Supply of goods
<p><b>5) Supply of services</b></p>	
<p>The following shall be treated as supply of services, namely: -</p>	
<p>(a) renting of immovable property;</p> <p>(However Residential Renting is exempt)</p>	Supply of services
<p>(b) construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after <u>issuance of completion certificate</u>, where required, by the competent authority or after its <u>first occupation</u>, whichever is earlier.</p>	Supply of services
<p>(c) temporary transfer or permitting the use or enjoyment of any intellectual property right;</p> <p>(Intellectual Property includes the following:</p>	Supply of services

Copyright, Patents, Trademark, Designs, Any other similar rights to an intangible property <b>Permanent transfer of IPR is Goods)</b>	
(d) development, design, programming, customisation, adaptation, upgradation, enhancement, implementation of information technology software;	Supply of services
(e) agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act; <b>Late payment charges</b> <b>Notice pay Recovery</b> <b>Cancellation charges charged by Hotel and airlines.</b>	Supply of services
(f) transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Supply of services
<b>6) Composite supply</b>	
The following composite supplies shall be treated as a supply of services, namely: -	
(a) works contract as defined in clause (119) of section 2; and E.g. if a sub-contractor, undertakes a sub-contract for the building work “works contract” means a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of <u>any immovable property</u> wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract.”	Supply of services
(b) supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (other than alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration.	Supply of services
<b>7) Supply of Goods</b>	
Supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration.	Supply of goods