



# Section 7(1A)

## Schedule II

### CGST Act, 2017

**Activities to be treated as Supply of Goods or Services**



# 1. Transfer

Immediate Transfer



Transfer of Title



Transfer of Right  
without Title



Lease, rental Services

Deferred Transfer



Transfer of Title  
at a Future Date



Hire purchase Basis,  
Supply on return basis

## 2. Land & Building



any lease, tenancy, easement, licence to occupy land is a supply of services;

any lease or letting out of the building including a commercial, industrial or residential complex for business or commerce, either wholly or partly, is a supply of services.

### 3. Treatment or process



Any treatment or process which is applied to another person's goods is a supply of services.

## 4. Transfer of Business Assets



### SUPPLY OF GOODS

Transfer to a friend

**Disposal of Business Assets**



### SUPPLY OF SERVICES

Goods put to private use

**Private use of Business assets**



**Supply of Goods**

**Person ceases to taxable person**



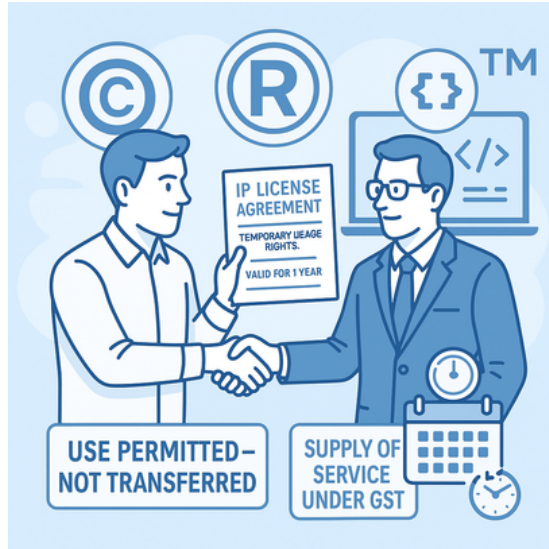
## 5. Supply of Services



**Renting of Immovable Property**

**CA Bhavesh Jhalawadia**

**Temporary Transfer of permit  
to use IPR**



**Construction of complex  
civil structure and  
building**

**[www.gstsafar.com](http://www.gstsafar.com)**

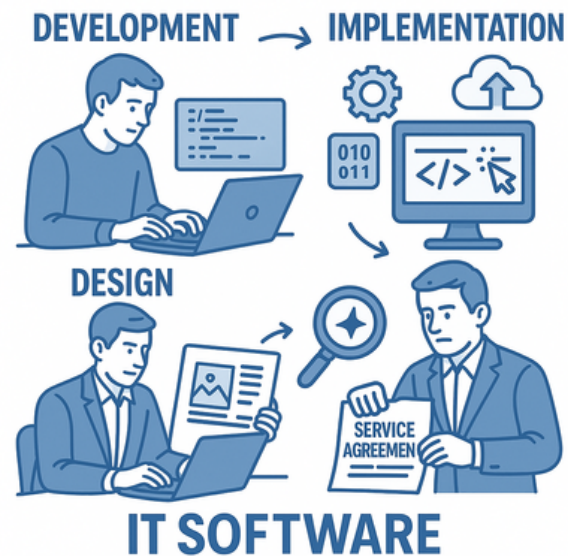
## 5. Supply of Services



Agree to obligation to refrain from an Act or tolerate an Act or to do an act



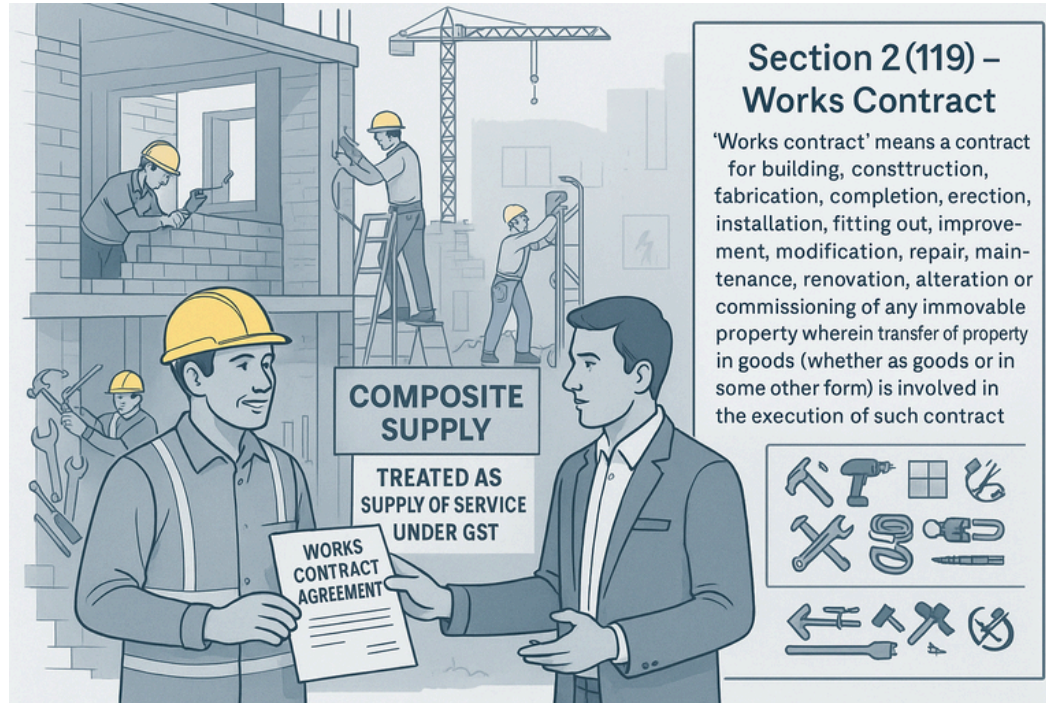
Right to use any goods for any purpose



Development, design, Upgradation, of IT Software



## 6. Composite Supply



**Works Contract of Immovable property → Supply of Service**

**Supply of Food and other article  
→ Supply of Service**

