

Vinay Sonpal, Advocate PROLOGUE If we see the provisions of the CGST Act and SGST Act for respective states, we come across identical provisions for the incidence of GST as provided in section 7 which provides for scope of supply under the CGST Act and the SGST Acts. The common feature is that if the supply is for consideration as per section 7(a) and as provided in section 7(c), a supply without consideration shall, as per Schedule I shall be liable to GST. Hence, essential feature is that the consideration, and ordinarily, must be interpreted to be flowing from the recipient of supply and not from the supplier to recipient. In supply of goods for performing job work the consideration is flowing from supplier to recipient. Therefore, substantially it can be said that the supply for performing job work is out of purview of incidence and levy of GST, save and except as provided in section 143(3) and (4), as deeming fiction. It cannot be