

CA Aditya Seema Pradeep There are certain activities or transactions which are not chargeable to tax under GST. These transactions are kept out of purview of GST. Section 7(2) provides for the activities or transactions which shall be treated neither as a supply of goods nor a supply of services and includes activities or transactions specified in Schedule-III to CGST Act 2017 or State GST Acts 2017. Since these are transactions that are not regarded as 'supply' under the GST Laws, there is no requirement to report the inward/ outward supply of such activities in the returns. Services by an employee to the employer in the course of or in relation to his employment. This entry contains only services and not goods. Only those transactions carried within the ambit of the 'employer – employee' relationship will be covered. Consideration for 'services of an employee' to be vouched with the amount.....