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The basis on which tax is levied under the GST law (charging mechanism) is if a particular transaction falls under the category of supply and is made with a consideration in the course or furtherance of business. The Legislature has included several types of transactions such as sale, barter, transfer, exchange, license, lease, disposal made or agreed to be made as well as several transactions as covered under Schedule I and Schedule II of the CGST Act 2017 to fall under the scope of supply. Furthermore, Schedule III transactions have also specifically been excluded and declared to be neither as supply of goods nor as supply of services. Veterinary doctors providing independent contractor services to veterinary clinics are not employees of the clinic. Entry 1 of Schedule III appended to the CGST Act 2017 which specifies that services provided by an employee to its employer would fall outside the scope of supply would not be applicable in such instances. Pursuant to the above.....