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Section 9 of the CGST Act 2017 applies to all intra- state supplies of goods or services or both. The scope of supply is envisaged u/s 7 of the CGST Act 2017 and includes all forms of transactions such as sale, transfer, license, barter, exchange, lease, disposal made or agreed to be made. Section 7(1A) of the CGST Act 2017 stipulates that supplies listed under Schedule II shall be deemed as supplies. Entry 6(a) of Schedule II reads as under: “6. Composite supply The following composite supplies shall be treated as a supply of services, namely:- (a) works contract as defined in clause (119) of section 2.” Therefore, the basis for levying GST on works contract transactions can be traced to Entry 6(a) of Schedule II read with Section 7(1A) of the CGST Act 2017. The connotation, ‘works contract’ is defined u/s 2(119) of the CGST Act 2017 which reads as under: “(119) "wo.....