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| **Sr No** | **Contract Type** | **Nature of Contract** | **Reason for Nature of Contract** |
| **Sale or Supply of Goods** | **Work Contract Tax** | **Labour or Services** |
| 1 | Pest Control Services | Service | No SaleBecause it is Indivisible contact. Material and service portion both include. | No Work ContractBecause transfer of property not involved. Chemicals were consumed during pest control services. | Yes It Is Services.Because service tax criteria of definition of service is fulfilled.There is activity between two person for a consideration |
| 2 | Separate contract for supply of material and repairing of road. | Sale And Service respective of their portion. | Yes Supply of Material is under SALE. | No Work Contract.Because there is no indivisible contract. | Yes labour portion for for repairing under SERVICE.Full amount of contract is not considered service because Trading or Manufacturing of Goods under is exempt under negative list in service tax act. |
| 3 | Photography  | Service | No SaleIntention of the customer is not to buy a photograph from the photographer. The photograph has no marketable value . | No Work Contract TaxBecause,major payment towards skill and comparatively raw material amount is negiligable. | Yes It Is Services.Because service tax criteria of definition of service is fulfilled.There is activity between two person for a consideration |
| 4 | Printing of Question Paper | Work Contract | No SaleBecause it is Indivisible contact. Material and service portion both include. | Yes Work ContractBecause it is a confidential type of work and the price paid for supplying such printed question papers or printed matters entails primarily the confidence, and secondly, the skill and to a very small measure the materialContent provided on paper which is confidential and not commercially saleable if customer breach the contract. | No ServiceBecause Trading or Manufacturing of Goods under is exempt under negative list in service |
| 5 | Supply of Bill Book, Voucher, Account Registers | Sale | Yes SaleBecause press had produced a commercial commodity which was capable of being sold or supplied  | No Work ContractBecause Content provided on paper which is not confidential and commercially saleable if customer breach the contract. | No ServiceBecause Trading or Manufacturing of Goods under is exempt under negative list in service |
| 6 | X Ray of Patient | Service | No SaleIntention of the Patient is not to buy a X Ray from the Doctor. The X Ray has no marketable value . | No Work Contract TaxBecause,major payment towards skill and comparatively raw material amount is negligible. | Yes It Is Services.Because service tax criteria of definition of service is fulfilled.There is activity between two person for a consideration |
| 7 | Buying Readymade Jeans or shirts | Sale | Yes SaleBecause definition of sale criteria fulfilled. | No Work Contact.Because no Indivisible Contract. | No ServiceBecause Trading or Manufacturing of Goods under is exempt under negative list in service |
| 7 | Contract for stitching the Jeans and cloth provided by customer.  | Service | No SaleBecause Tailor was provided only service. | No Work Contact.Because basic raw material provided by customer. | Yes It Is Services.Because service tax criteria of definition of service is fulfilled.There is activity between two person for a consideration |
| 8 | Contract for stitching the Jeans and cloth not issued by customer.  | Work Contract | No SaleBecause it is Indivisible contact. Material and service portion both include..  | Yes Work ContractAll Conditions of Work Contract Satisfied. | No ServiceBecause Trading or Manufacturing of Goods under is exempt under negative list in service  |
| 9 | Construction of House | Work Contract | No SaleBecause it is Indivisible contact. Material and service portion both include..  | Yes Work ContractAll Conditions of Work Contract Satisfied. | No ServiceBecause Trading or Manufacturing of Goods under is exempt under negative list in service |