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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 Sale  Because it is Indivisible contact. Material and service portion both include. | No Work Contract  Because 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 Sale  Intention of the customer is not to buy a photograph from the photographer. The photograph has no marketable value . | No Work Contract Tax  Because,  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 Sale  Because it is Indivisible contact. Material and service portion both include. | Yes Work Contract  Because 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 material  Content provided on paper which is confidential and not commercially saleable if customer breach the contract. | No Service  Because Trading or Manufacturing of Goods under is exempt under negative list in service |
| 5 | Supply of Bill Book, Voucher, Account Registers | Sale | Yes Sale  Because press had produced a commercial commodity which was capable of being sold or supplied | No Work Contract  Because Content provided on paper which is not confidential and commercially saleable if customer breach the contract. | No Service  Because Trading or Manufacturing of Goods under is exempt under negative list in service |
| 6 | X Ray of Patient | Service | No Sale  Intention of the Patient is not to buy a X Ray from the Doctor. The X Ray has no marketable value . | No Work Contract Tax  Because,  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 Sale  Because definition of sale criteria fulfilled. | No Work Contact.  Because no Indivisible Contract. | No Service  Because 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 Sale  Because 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 Sale  Because it is Indivisible contact. Material and service portion both include.. | Yes Work Contract  All Conditions of Work Contract Satisfied. | No Service  Because Trading or Manufacturing of Goods under is exempt under negative list in service |
| 9 | Construction of House | Work Contract | No Sale  Because it is Indivisible contact. Material and service portion both include.. | Yes Work Contract  All Conditions of Work Contract Satisfied. | No Service  Because Trading or Manufacturing of Goods under is exempt under negative list in service |