

Schedule III: Negative List under GST

Schedule III in the CGST Act is akin to the negative list under the service tax regime. This Schedule specifies transactions/ activities which shall be **neither treated as supply of goods nor a supply of services**.

1. Services by an **employee to the employer** in the course of or in relation to his employment.
2. Services by any **Court or Tribunal** established under any law for the time being in force.
3. Functions performed by the **MPs, MLAs, Members of municipality and Member of other local authorities**.
4. Duties performed by any person who holds any **constitutional post**.
5. Duties performed by any person as a **Chairperson or a Member or a Director** in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of this clause.
6. Services of **funeral, burial, crematorium or mortuary** including transportation of the deceased.
7. **Sale of land and sale of building** where entire consideration has been received after issuance of completion certificate.
8. **Actionable claims** other than lottery, betting and gambling.