

SCHEDULE III
[See section 7]

**ACTIVITIES OR TRANSACTIONS WHICH SHALL BE TREATED NEITHER
AS A 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. (a) the functions performed by the Members of Parliament, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities;
(b) the duties performed by any person who holds any post in pursuance of the provisions of the Constitution in that capacity; or
(c) the 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.
 4. Services of funeral, burial, crematorium or mortuary including transportation of the deceased.
 5. Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.
 6. Actionable claims, other than [specified actionable claims]²³¹.
 - [[7. Supply of goods from a place outside India to another place outside India without such goods entering into India.
 8. (a) Supply of warehoused goods to any person before clearance for home consumption;
(b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.]²³²²³³
- [Explanation 1].²³⁴-For the purposes of paragraph 2, the term "court" includes District Court, High Court and Supreme Court.

²³¹. Substituted for the Words "lottery, betting and gambling" by The Uttar Pradesh Goods And Services Tax (Second Amendment) Act, 2023 (U.P. Act No. 19 Of 2023) Published Vide No. 579(2)/LXXIX-V-1-2023-1-ka-18-2023 Dated Lucknow, December 8, 2023 w.e.f. 1-10-2023

²³². Inserted by The Uttar Pradesh Goods and Services Tax (Amendment) Act, 2018 (U.P. Act No. 45 of 2018) Published vide Notification No. 2577(2)/LXXIX-V-1-18-1(Ka)-23-18 Lucknow : Dated : 24 December, 2018 w.e.f. 01 February, 2019.

²³³. Paragraphs 7 and 8 and the Explanation 2 thereof (as inserted vide section 31 of U. P. Act 45 of 2018) shall be deemed to have been inserted therein with effect from the 1st day of July, 2017 by The Uttar Pradesh Goods and Services Tax (Amendment) Act, 2023 (U.P. Act No. 14 of 2023) Published Vide Notification No. 420(2)/LXXIX-V-1-2023-1(ka)-13-2023 Dated Lucknow, August 21, 2023

²³⁴. Word "Explanation" numbered as Explanation 1 by The Uttar Pradesh Goods and Services Tax (Amendment) Act, 2018 (U.P. Act No. 45 of 2018) Published vide Notification No.

[[EXPLANATION 2. - For the purposes of paragraph 8, the expression "warehoused goods" shall have the same meaning as assigned to it in the Customs Act, 1962 (Act No. 52 of 1962).]²³⁵²³⁶

[No refund shall be made of all the tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.]²³⁷

2577(2)/LXXIX-V-1-18-1(Ka)-23-18 Lucknow : Dated : 24 December, 2018 w.e.f. 01 February, 2019.

235. Inserted by The Uttar Pradesh Goods and Services Tax (Amendment) Act, 2018 (U.P. Act No. 45 of 2018) Published vide Notification No. 2577(2)/LXXIX-V-1-18-1(Ka)-23-18 Lucknow : Dated : 24 December, 2018 w.e.f. 01 February, 2019.

236. Paragraphs 7 and 8 and the Explanation 2 thereof (as inserted vide section 31 of U. P. Act 45 of 2018) shall be deemed to have been inserted therein with effect from the 1st day of July, 2017 by The Uttar Pradesh Goods and Services Tax (Amendment) Act, 2023 (U.P. Act No. 14 of 2023) Published Vide Notification No. 420(2)/LXXIX-V-1-2023-1(ka)-13-2023 Dated Lucknow, August 21, 2023

237. Inserted by The Uttar Pradesh Goods and Services Tax (Amendment) Act, 2023 (U.P. Act No. 14 of 2023) Published Vide Notification No. 420(2)/LXXIX-V-1-2023-1(ka)-13-2023 Dated Lucknow, August 21, 2023