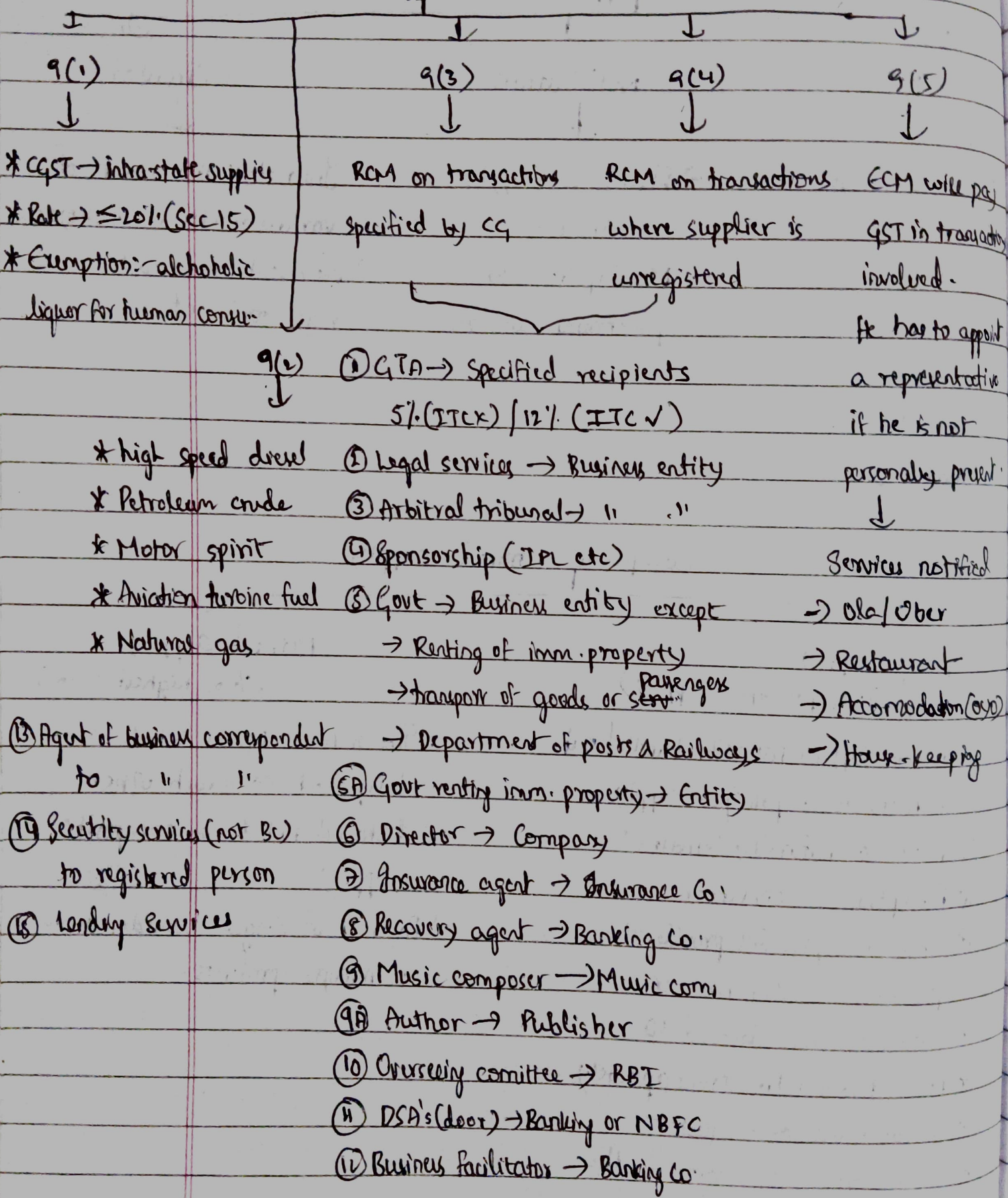


# Chapter - 3

## Section 9



⑬ Agent of business correspondent to " " "

⑭ Security services (not BC) to registered person

⑮ Laundry services

- ⑥ Director → Company
- ⑦ Insurance agent → Insurance Co.
- ⑧ Recovery agent → Banking Co.
- ⑨ Music composer → Music comp.
- ⑩ Author → Publisher
- ⑪ Coursework committee → RBI
- ⑫ DSA's (door) → Banking or NBFC
- ⑬ Business facilitator → Banking Co.

## Section 10 (Composition levy)

Goods  
↓

- \* Turnover  $\leq$  1.5 crore
- \* 75% in case of special states
- \* 11%, manufacturer
- \* 5%, restaurant
- \* 11% other suppliers
- \* Marginal usage

→ 10% of state/UT turnover in PFY (or)  
→ SL WITH

- \* He will be eligible if
- Not engaged in supply of services
- Not engaged " " of goods A "
- not liable under this Act
- No inter-state outward supply
- Neither casual taxable person,  
nor non-resident taxable person

Services (10(2A))  
↓

$\leq$  50 lakhs  
6% GST rates

\* Not eligible  
Same as epals