**Negative list under GST**

* Services by employee to employer in the course/ relation to employment
* Services of funeral, burial, crematorium or mortuary
* Sale of land
* Sale of completed buildings
* Actionable claims (other than lottery, betting and gambling)
* Services by any court or Tribunal
* Functions performed by the MPs, MLAs etc.
* Duties performed by any person who holds any post in pursuance of the provisions of the Constitution in that capacity.