

GIB/HR/PARAS MOTOR/26.04.18/AAR-118

Advance Ruling Category : Classification

State : Haryana

Order No.: GIB/HR/PARAS MOTOR/26.04.18/AAR-118

Name of Entry :
Paras Motor Industries

Date : 26-04-2018

Product/ Service Involve :
Fabrication, fitting and mounting of bus bodies

Breif Issue :

Whether the activity of fabrication & fitting and mounting of bus bodies on the chassis supplied by the other party is a job work (SAC 9988 or contract of sale of bus body HSN CODE 8707?

Decision of Advance Ruling Authority :

The activity of fabrication and fitting and mounting of bus bodies on the chasis supplied by other party is a composite supply of goods i.e. bus bodies being principal supply (HSN 8707).