

GIB/WB/SWITCHING AVO/21.03.18/AAR-77

Advance Ruling Category : Composite Supply

State : West Bengal

Order No.: GIB/WB/SWITCHING AVO/21.03.18/AAR-77

Name of Entry :

Switching Avo Electro Power Ltd

Date : 21-03-2018

Product/ Service Involve :

Applicant is supplier of power solutions, including UPS, servo stabiliser, batteries etc.

Breif Issue :

Whether UPS with battery is a composite supply?

Decision of Advance Ruling Authority :

The supply of UPS and Battery is to be considered as Mixed Supply within the meaning of Section 2(74) of the GST Act, as they are supplied under a single contract at a combined single price.