

GIB/WB/EMC/11.05.18/AAR-81

Advance Ruling Category : Work Contract

State : West Bengal

Order No.: GIB/WB/EMC/11.05.18/AAR-81

Name of Entry :
EMC Ltd

Date : 11-05-2018

Product/ Service Involve :

supplier of materials and allied services for erection of towers, testing and commissioning of transmission lines and setting up sub-stations collectively called the Tower Package

Breif Issue :

Whether and at what rate tax is payable on freight on supply of materials in a composite supply of works contract?

Decision of Advance Ruling Authority :

The applicant supplies works contract service, of which freight and transportation is merely a component and not a separate and independent identity, and GST is to be paid at 18% on the entire value of the composite supply, including supply of materials, freight and transportation, erection, commissioning etc.