

**GIB/AP/M.S DINESH KUMAR/08.05.18/AAR-97**

**Advance Ruling Category :** Taxability

**State :** Andhra Pradesh

**Order No.:** GIB/AP/M.S DINESH KUMAR/08.05.18/AAR-97

**Name of Entry :**

M/s Dinesh Kumar Agrawal

**Date :** 08-05-2018

**Product/ Service Involve :**

Solar power System

**Breif Issue :**

Various issues on erection of solar power generating system; Applicability of Notification.No. 01/2017, Entry : 234

**Decision of Advance Ruling Authority :**

The nature of transaction falls under composite transaction as both goods and services are naturally bundled. Even though primary supply is made by customer, the ancillary goods for the purpose of services are supplied by the applicant only. Rate of Tax is liable at the rate as per Entry 25 of 25 (Heading 9987) of Notification No. 11/2017 - Central Tax (Rate), dated: 28th June 2017, and attracts 18% rate of tax.