

**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.