

GIB/MH/HP India/08.06.2018/AAR-263

Advance Ruling Category : Value of Supply

State : Maharashtra

Order No.: GIB/MH/HP India/08.06.2018/AAR-263

Name of Entry :
HP India Sales Pvt. Ltd.

Date : 08-06-2018

Breif Issue :

Facts & Issue Of The Case :

The applicant is a registered company engaged in providing printing Supplier to be used in HP's Indigos Press Machines supplied to customers .

The billing for such arrangement shall be based on 'per click basis' calculated on monthly basis depending the indigo machine press ,number of clicks and type of print performed. Applicant also submits that supplies made by them are on continuous basis . The time of supply shall be the earliest of the following- (i) The date of issue of invoice by the supplier or the last date on which he is required , under sub Section (1) of section 31, to issue the invoice with respect to the supply , (ii) the date on which the supplier receives the payment with respect to the supply.

The applicant has sought advance ruling on the following issues :

- a. Classification of ElectroInk Supplied along with consumables under GST
- b. Determination of Time and Value of supply of ElectroInk with consumables under the indigo press contract.

Decision of Advance Ruling Authority :

Decision :

The supply of electro ink supplied along with consumable is a mixed supply as defined u/s section 2(74) of the GST Act and is also a continuous supply of goods as defined u/s 2(32) of the GST Act.

The time of supply of electro ink along with consumables under the indigo press contract would be the earliest of the date between the date of invoice and date of receipt of payment. Value of supply would be the transaction value as reflected in the invoice issued u/s 31(4) of the GST Act.