

GIB/Goa/High Tech/29.06.2020/AAR-340

Advance Ruling Category : Place of Supply

State : Goa

Order No.: GIB/Goa/High Tech/29.06.2020/AAR-340

Name of Entry :

High Tech Refrigeration & Air Conditioning Industries

Date : 29-06-2020

Breif Issue :

Facts & Issue Of The Case :

The applicant **High Tech Refrigeration & Air conditioning Industries** is registered with GSTIN 30AHDPG2197E1ZV is migrated tax payer deals in supply of goods as well as provides services.

The applicant, seeking an advance ruling in respect of the following issue:

1. Fixing of Air conditioner & VRV system in Goa for a client (Recipient) registered outside Goa but not registered in Goa. Whether IGST or (SGST & CGST) rate applicable & whether billing B to C OR B To B.
2. Suppling of Air conditioner to client (Recipient) registered outside Goa but not registered in Goa consisting of Air conditioner (28%) Copper pipe, Drain pipe, Electric cable etc 2(18%) and fixing rate (18%). These items can be supplied/Billed them separately under GST.
3. Supplying of Air conditioner (28%) for residential house in Goa consisting of in case require additional item Copper pipe, Drain pipe, Electric cable etc (18%) and fixing rate (18%). Billing them separately is allowed/ok.
4. Can installation of Air conditioner (28%) can be done by sister concern or Third party to client based in Goa or Outside Goa @ (18%) GST for fixing.
5. Can composite Dealer raise Service Bill for Fixing of Air Conditioner & also what GST Rate applicable.
6. Whether stabilizer may or may not be sold with Air conditioner what is the Rate of GST Applicable on Stabilizer (18%) when it is Attached / Supplied with Air conditioner (28%)
7. Rate of GST on Centralized Air Conditioning Systems. For (works contract) Rate of

GST on Split Air Conditioning System fixed in room. And Rate of GST on movable Air conditioning System. Client Registered in Goa or Client registered outside Goa

The applicant sought the ruling of the AAR on the issue that whether the supply made by the applicant for the goods and services, on behalf of a third party, who works outside the taxable territory of Goa, are to be considered as interstate or intrastate supply.

Decision of Advance Ruling Authority :

Decision :

The Goa authority is of the view that issues raised by the applicant are not covered by section 97(2) of the GST Act , only one issue could be dealt with by this authority for issuing Ruling and that is whether supply made by applicant from Goa on behalf of the third person who is not in the taxable territory of Goa to a place in Goa is to be taxed as Interstate Supply or Intra State Supply. For classification of any supply as Interstate Supply or Intra State Supply, two ingredients are relied upon and these are the location of the supplier and place of supply. In this case, as said by the applicant, location of the supplier is Goa, place of supply will be outside Goa as per section 10(1)(b) of the IGST Act since goods are supplied on behalf of a registered person outside Goa to a place in Goa.” The nature of supply made by the applicant is to be treated as a supply of goods in the course of interstate trade or commerce and tax is to be charged accordingly.