

GIB/TN/Inventaa LED/24.04.2020/AAR-373

Advance Ruling Category : Classification of Supply

State : Tamil Nadu

Order No.: GIB/TN/Inventaa LED/24.04.2020/AAR-373

Name of Entry :

M/S. INVENTAA LED LIGHTS PRIVATE LIMITED

Date : 24-04-2020

Breif Issue :

Facts & Issue Of The Case :

The applicant M/s. Inventaa LED Lights Private Limited are registered under GST with GSTIN 33AAECI1643Q1ZD. It is engaged in manufacturing and trading of high-quality Outdoor and Indoor LED Lights with Fittings.

The applicant, seeking an advance ruling in respect of :

What is the applicable GST Tariff code and GST rate for the supply of patent-applied LED stem (long bulb) with fittings when both are manufactured in the applicant's factory and supplied as a single unit? Is it a composite supply or a mixed supply?

Decision of Advance Ruling Authority :

Decision :

The applicable GST Rate is to be determined. It is seen that LED lights or fixtures including LED lamps classified under CTH 94054090 are taxable to 6% CGST vide SI.No. 226 of Schedule II of Notification No. 01/2017-C.T. (Rate) dated 28.06.2017 as amended and 6% SGST as per S.No. 226 of Schedule-II of G.O. (M.S.) No. 62 dated 29.06.2017 as amended.