

**GIB/MH/HP India/08.06.2018/AAR-404**

**Advance Ruling Category :** Classification

**State :** Maharashtra

**Order No.:** GIB/MH/HP India/08.06.2018/AAR-404

**Name of Entry :**

M/S. HP India Sales Private Limited

**Date :** 08-06-2018

**Breif Issue :**

**Facts & Issue Of The Case :**

The applicant HP India Sales Private Limited being taxable person registered under Section 22 of the Maharashtra State Goods and Services Tax Act, 2017 (referred as “MSGST Act”) read with Rule 24 of the Maharashtra Goods and Services tax Rules, 2017 (referred as “MSGST Rules”), having GSTIN 27AAACC9862F1ZI, are engaged in providing to its authorised reseller and distributor printing supplies which mainly consist of Electroink (i.e. ink), ancillaries such oil, binary ink developer, bib blanket, print imaging plate and other machine products used in HP’s Indigo press machine.

The applicant, seeking an advance ruling in respect of :

1. Classification of Electro Ink supplied along with consumables under GST?
2. Determination of time and value of supply of Electro Ink with consumables under the indigo press contract

The applicant submits before the Authority for Advance Ruling that the supply of Electroink along with consumables should be classified as composite supply under GST and taxed at the rate applicable on supply of printing ink, being the principal supply therein.

**Decision of Advance Ruling Authority :**

**Decision :**

As discussed it held that the impugned transaction is a mixed supply with nature of supply as continuous supply of goods for single price and therefore the Value of supply of goods as per section 15 of the GST Act shall be the transaction value as reflected in the invoice issue by the applicant.

The following question is answered thus –

1. 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.
  
2. The time of supply of Electro Ink supplied along with consumables under the indigo press contract would be the earliest date between the date of invoice or the date of receipt of payment. As regards the value of supply of Electro Ink supplied with consumables under the Indigo Press Contract would be the transactions value as reflected in the invoice issued u/s 31(4) of the GST Act.