

**GIB/WB/SWITCHING AVO ELECTRO/21.03.2018/AAR-464**

**Advance Ruling Category :** Classification of Supply

**State :** West Bengal

**Order No.:** GIB/WB/SWITCHING AVO ELECTRO/21.03.2018/AAR-464

**Name of Entry :**

M/S. SWITCHING AVO ELECTRO POWER LIMITED

**Date :** 21-03-2018

**Breif Issue :**

**FACTS AND ISSUE OF THE CASE:**

In this case the Applicant, stated to be a supplier of power solutions, including UPS, servo stabilizer, batteries etc. wants a ruling on the classification of the supply when it supplies UPS along with the battery. More specifically, he wants a ruling on whether such supplies can be treated as Composite Supply within the meaning of Section 2(30) of the CGST/WBGST Act, 2017 (hereinafter referred to as "the GST Act"). An Advance Ruling is admissible on this issue under Section 97 (1) of the GST Act.

**Decision of Advance Ruling Authority :**

**DECISION:**

The contract for the supply of a combination of UPS and battery, if not built as a composite machine, is not indivisible. The recipient can split it up into separate supply contracts if he chooses. The goods supplied in terms of such contracts are, therefore, no longer naturally bundled and cannot be treated as a composite supply.

If a combination of goods that does not amount to a composite supply is being offered at a single price, such supplies are to be treated as mixed supplies. Mixed supply is defined under section 2(74) of the GST Act as one where "two or more individual supplies of goods/services or any combination thereof, made in conjunction with each other by a taxable person for a single price where such supply does not constitute a composite supply".

The supply of UPS and Battery is to be considered as Mixed Supply within the meaning of Section 2(74) of the GST Act, as they are supplied under a single contract at a combined single price.