

## **GIB/MP/ARPIJAY FABRICATORS/30.06.18/AAR-122**

**Advance Ruling Category :** Classification and Rate

**State :** Madhya Pradesh

**Order No.:** GIB/MP/ARPIJAY FABRICATORS/30.06.18/AAR-122

**Name of Entry :**

Arpijay Fabricators Pvt. Ltd.

**Date :** 30-06-2018

**Product/ Service Involve :**

Building Bodies of Vehicles

**Breif Issue :**

- a. Classify supply of goods or supply of services;
- b. Classify appropriate rate of supply of goods or supply of services.

**Decision of Advance Ruling Authority :**

Body Building undertaken by applicant carried out on the chasis supplied by the principal in the capacity of Job worker would amount to Composite Supply. Rate of tax on composite supply would be determined by the predominant component involved in such supply. If predominant element happens to be the service part, then the principal supply would be classified under heading no. 9988