

GIB/MP/SWATI DUBEY/22.06.18/AAR-121

Advance Ruling Category : Classification and Rate

State : Madhya Pradesh

Order No.: GIB/MP/SWATI DUBEY/22.06.18/AAR-121

Name of Entry :

Swati Dubey

Date : 22-06-2018

Product/ Service Involve :

General Construction services for Solar Power Plant

Breif Issue :

- a. Classify the supply of services of constructions;
- b. Clarify the applicable rate of CGST/SGST on the above services.

Decision of Advance Ruling Authority :

The HSN code for supply of composite services referred to in nature of works contract under all the three agreement entered into with RUMS shall be 9954/995423 and rate of GST for supply of services shall be 18%