

GIB/RJ/TAG SOLAR/18.08.18/AAR-157

Advance Ruling Category : Taxability

State : Rajasthan

Order No.: GIB/RJ/TAG SOLAR/18.08.18/AAR-157

Name of Entry :

M/S Tag Solar System, Jaipur Rajasthan

Date : 18-08-2018

Product/ Service Involve :

Solar Water Pumping System

Breif Issue :

Determination of the liability to pay tax on any goods or services or both;

Whether Supply, Commissioning, Installation and maintenance of Solar Water Pumping System would attract 5% GST and if such transaction is Work Contract. Further, if the applicant can raise seperate bills for Supply of goods and Supply of Services.

Decision of Advance Ruling Authority :

Supply, Commissioning, Installation and maintenance of Solar Water Pumping System falls under the ambit of Works Contract Services and will attract GST @ 18%. As per the terms of contract it is a single contract and cannot be split into 2 separate contracts.