

GIB/RJ/RFE SOLAR/01.07.18/AAR-155

Advance Ruling Category : Classification and Rate

State : Rajasthan

Order No.: GIB/RJ/RFE SOLAR/01.07.18/AAR-155

Name of Entry :
RFE Solar Pvt Ltd.

Date : 01-07-2018

Product/ Service Involve :
Solar Power Plant

Breif Issue :

Whether contract for erection, procurement and commissioning of solar power plant shall be classified as supply of goods or supply of services; Clarification sought on Classification and Rate of Taxes for the same

Decision of Advance Ruling Authority :

The contract for erection, procurement and commissioning of solar power plant falls under the ambit 'Works Contract Services' (SAC 9954) of Notification No. 11/2017 Central Tax (Rate) dated 28 June 2017 and attracts 18% IGST or 9% CGST or 9% SGST.