

**GIB/MH/ JSW ENERGY/05.03.18/AAR-132**

**Advance Ruling Category :** Taxability

**State :** Maharashtra

**Order No.:** GIB/MH/ JSW ENERGY/05.03.18/AAR-132

**Name of Entry :**

M/s JSW Energy Limited

**Date :** 05-03-2018

**Breif Issue :**

Applicability of GST on

1. Supply of coal or any other inputs on a job work basis by JSL to JEL
2. Supply of power by JEL to JSL
3. Job work charges payable to JEL by JSL

**Decision of Advance Ruling Authority :**

The question are answered thus -

1. The question pretains to supply JSL not JEL.
2. The applicant. In view thereof, the same is not entertained. GST is applicable on supply of Power by JEL to JSL.
3. The transaction between JEL and JSL is a transaction of supply of goods not a job work.