

GIB/MH/GIRIRAJ RENEWABLES/17.02.18/AAR-129

Advance Ruling Category : Classification

State : Maharashtra

Order No.: GIB/MH/GIRIRAJ RENEWABLES/17.02.18/AAR-129

Name of Entry :

Giriraj Renewables Pvt. Ltd.

Date : 17-02-2018

Product/ Service Involve :

Supply of turnkey Engineering, Procurement and Construction Contract for construction of a Solar power plant

Breif Issue :

1. Whether supply of turnkey Engineering, Procurement and Construction('EPC') Contract for construction of a solar power plant wherein both goods and services are supplied can be construed to be a Composite Supply in terms of Section 2(30) of the Central Goods and Services Tax Act, 2017
2. If yes, whether the Principal Supply in such case can be said to be 'solar power generating system' which is taxable at 5% GST.
3. Whether benefit of concessional rate of 5% of solar power generation system and parts thereof would also be available to sub-contractors.

Decision of Advance Ruling Authority :

Since Transaction is treated as works contract and not as composite supply, there would be no relevance of principal supply.