

## GIB/UT/EAPRO GLOBAL/28.08.18/AAR-55

Advance Ruling Category: Classification

State: Uttrakhand

Order No.: GIB/UT/EAPRO GLOBAL/28.08.18/AAR-55

Name of Entry: Eapro global limited

Date: 28-08-2018

**Product/ Service Involve:** 

Solar Power Generation System

**Breif Issue:** 

Component of solar power generation system and nature of supply thereof, whether mixed or composite and rate of tax there on?

## **Decision of Advance Ruling Authority:**

Supply of Solar inverter, controller, battery and panel would be covered under "Solar Power Generating System" as a whole in terms of serial no. 234 Notification No. 01/2017 - Central Tax (Rate) dated 28.06.2017 when supplied for the said purpose and the applicable GST rate would be 5% and such supply will be treated as composite supply.