

GSTIndia.biz/WB/SWITCING/2018/25.07.18/AAR-12

Appellate Advance Ruling Category : Classification

State : West Bengal

Order No.: GSTIndia.biz/WB/SWITCING/2018/25.07.18/AAR-12

Name of Entry :

Switching Avo Electro Power Limited

Date : 25-07-2018

Product/ Service Involve :

UPS and external storage battery

Breif Issue :

The appellant has filed an appeal against the order of WBAAR classifying supply of UPS and external storage battery as a Mixed Supply. The appellant had approached the WBAAR for classifying the supply as a composite supply. Ref AAR Orde No. 03/WBAAR/2017-18 dt. 21/03/2018

Decision of Advance Ruling Authority :

The AAAR did not find any infirmity in the ruling rendered by the AAR and the appeal failed.