

GSTIndia.biz/MAHA/FERMI/2018/04.09.2018/AAR-14

Appellate Advance Ruling Category : Work Contract

State : Maharashtra

Order No.: GSTIndia.biz/MAHA/FERMI/2018/04.09.2018/AAR-14

Name of Entry :

M/s. Fermi solar Farms Pvt. Ltd.

Date : 04-09-2018

Product/ Service Involve :

Solar Photovoltaic Plant

Breif Issue :

The Appellant has filed an Appeal against the order stating that contract for Solar Photovoltaic Plant should be treated as works contract instead of composite supply.

Ref. AAR Order No. GST-ARA-03/2017/B-03 dated 03.03. 2018

Decision of Advance Ruling Authority :

The order of Authority for Advance Ruling holding that PVC floor Mat would fall in the Customs Tariff Heading 3918 attracting GST@18%(9% each of CGST and SGST), is upheld. However, this order is restricted to the types of PVC floor coverings/Mats being manufactured by the Appellant as per the manufacturing process submitted and whose sample was produced before the Authority.