

**GSTIndia.biz/KAR/GIRIRAJ/2018/05.09.2018/AAAR-11**

**Appellate Advance Ruling Category :** Taxability

**State :** Karnataka

**Order No.:** GSTIndia.biz/KAR/GIRIRAJ/2018/05.09.2018/AAAR-11

**Name of Entry :**

Giriraj Renewables Private Ltd.

**Date :** 05-09-2018

**Product/ Service Involve :**

Solar Power Plant

**Breif Issue :**

The Appellant has filed an Appeal against Advance Ruling stating that the major component (PV Module) said to have been constituting 70% of the whole project can not be construed to be a principal supply of the project and thereby cannot be a composite supply and the supply made by sub-contractor need to be viewed as an individual supply so appropriate rate of GST has to be applied depending on the specific nature of supply.

**Decision of Advance Ruling Authority :**

The AAAR modified the ruling rendered by the AAR to the extent of supply of the PV module is the major component of the solar power plant is not naturally bundled with supply of the remaining components & parts of the solar power plant and the supply of Services, Errection, Installation and Commissioning of the solar Power Plant. The tax laibility on this portion of the contract in question (other than PV Module) which is treated as "composite supply" where in the rate applicable to the dominant nature of the supply will prevail.