

GIB/WB/ASHIS/25.06.2019/AAR-201

Advance Ruling Category : Supply

State : West Bengal

Order No.: GIB/WB/ASHIS/25.06.2019/AAR-201

Name of Entry :

Ashis Ghosh

Date : 25-06-2019

Breif Issue :

Issue & fact of the Case:

Whether the contract procured by the applicant is classified under HSN 2505 i.e. being a supply of sand?

The applicant has procured two contracts from M/S Mackintosh Burn ltd for filling in the compound, tank, low land etc. with silver sand and earthwork in layers, including spreading and compacting.

Applicant insist that his supply is classifiable under HSN 2505, being a supply of sand.

Section 2(119): “works contract” means a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract.

Decision of Advance Ruling Authority :

Decision:

The applicant’s supply to m/s Mackintosh Burn ltd is a work contract service and are classified as site preparation service (SAC 99543) and taxable @ 18%.