

GOA AUTHORITY FOR ADVANCE RULING.

(Constituted under section 96 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) read with Rule 103 of the Goa Goods and Services Tax Rules, 2017)

BEFORE THE BENCH OF

- (1) Shri. J. K. Meena, Addl Commissioner of Central Tax
- (2) Smt. Sarita S. Gadgil, Addl Commissioner of State Tax.

**Advance Ruling No. GOA/GAAR/5 of 2019-20/ 530**

Name of the Applicant	High Tech Refrigeration & Air conditioning Industries
Address	2 & 3, Mayfair Apartments, Luis Miranda Road, Margao Goa. 403601
GSTIN	30AHDPG2197E1ZV
Date of Application	26/02/2020
Under Section 97(2) of the CGST/GGST Act, 2017 under which question raised	<ol style="list-style-type: none"><li>1. Fixing of Air conditioner &amp; VRV system in Goa for a client (Recipient) registered outside Goa but not registered in Goa. Whether IGST or (SGST &amp; CGST) rate applicable &amp; whether billing B to C OR B To B</li><li>2. Suppling of Air conditioner to client (Recipient) registered outside Goa but not registered in Goa consisting of Air conditioner (28%) Copper pipe, Drain pipe, Electric cable etc (18%) and fixing rate (18%). These items can be supplied/Billed them separately under GST</li><li>3. Supplying of Air conditioner (28%) for residential house in Goa consisting of in case require additional item Copper pipe, Drain pipe, Electric cable etc (18%) and fixing rate (18%). Billing them separately is allowed/ok.</li></ol>

	<p>4. Can installation of Air conditioner (28%) can be done by sister concern or Third party to client based in Goa or Outside Goa @ (18%) GST for fixing.</p> <p>5. Can composite Dealer raise Service Bill for Fixing of Air Conditioner &amp; also what GST Rate applicable.</p> <p>6. Whether stabilizer may or may not be sold with Air conditioner what is the Rate of GST Applicable on Stabilizer (18%) when it is Attached / Supplied with Air conditioner (28%)</p> <p>7. Rate of GST on Centralized Air Conditioning Systems. For (works contract) Rate of GST on Split Air Conditioning System fixed in room. And Rate of GST on movable Air conditioning System. Client Registered in Goa or Client registered outside Goa.</p>
Date of Hearing	17/06/2020
Persons Present for Hearing	Shri J. B. Sardessai (CA), Shri Ramanand Namshikar (Sr. Accountant) and Shri Vincy Andrare (Accountant)

### PROCEEDING

(Under Section 98 of the Goa Goods and Services Tax, Act 2017)

1. The present application has been filed under section 97 of the Goa Goods and Services Tax Act, 2017 and the Central Goods and Services Tax, Act 2017 (hereinafter referred to as the SGST Act and CGST Act) by **High Tech Refrigeration & Air conditioning Industries, Margao Goa** seeking an Advance Ruling in respect of the following question:

1. Fixing of Air conditioner & VRV system in Goa for a client (Recipient) registered outside Goa but not registered in Goa. Whether IGST or (SGST & CGST) rate applicable & whether billing B to C OR B To B.

*sc*

2. Supplying of Air conditioner to client (Recipient) registered outside Goa but not registered in Goa consisting of Air conditioner (28%) Copper pipe, Drain pipe, Electric cable etc (18%) and fixing rate (18%). These items can be supplied/Billed them separately under GST.
3. Supplying of Air conditioner (28%) for residential house in Goa consisting of in case require additional item Copper pipe, Drain pipe, Electric cable etc (18%) and fixing rate (18%). Billing them separately is allowed/ok.
4. Can installation of Air conditioner (28%) can be done by sister concern or Third party to client based in Goa or Outside Goa @ (18%) GST for fixing.
5. Can composite Dealer raise Service Bill for Fixing of Air Conditioner & also what GST Rate applicable.
6. Whether stabilizer may or may not be sold with Air conditioner what is the Rate of GST Applicable on Stabilizer (18%) when it is Attached / Supplied with Air conditioner (28%)
7. Rate of GST on Centralized Air Conditioning Systems. For (works contract) Rate of GST on Split Air Conditioning System fixed in room. And Rate of GST on movable Air conditioning System. Client Registered in Goa or Client registered outside Goa

### **BRIEF FACTS**

High Tech Refrigeration & Air conditioning Industries, have their registered office at 2 & 3, Mayfair Apartments, Luis Miranda Road, Margao Goa, 403601 and hold GSTIN 30AHDPG2197E1ZV is migrated tax payer w.e.f. 01/07/2017 and has opted for Composition from the date of migration.

Tax payer deals in supply of goods as well as provides services. Details of the Goods/Commodities & Services supplied is as under:

*su*

Sr.No	HSN	Description of Goods & Services
1	84151090/10	AIR CONDITIONING MACHINES, COMPRISING A MOTORDRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED 8415 10 - WINDOW OR WALL TYPES, SELF-CONTAINED OR SPLIT SYSTEM: OTHER
2	85423100	ELECTRONIC INTEGRATED CIRCUITS - ELECTRONIC INTEGRATED CIRCUITS -- PROCESSORS AND CONTROLLERS, WHETHER OR NOT COMBINED WITH MEMORIES, CONVERTERS, LOGIC CIRCUITS,AMPLIFIERS, CLOCK AND TIMING CIRCUITS, OR OTHER CIRCUITS
3	00440245/ 00440410/ 3 00440233	MAINTENANCE OR REPAIR SERVICE 2, WORKS CONTRACT SERVICES, ERECTION,COMMISSIONING AND INSTALLATION

**Comments were called from the concerned officer.**

**Concerned Officer has offered his comments and are briefed as below:**

Advance ruling can be sought on the issues/matters specified under Section 97(2) of the CGST Act. The relevant portion of Section 97 of the CGST Act is extracted hereunder:

“97. (1) An applicant desirous of obtaining an advance ruling under this Chapter may make an application in such form and manner and accompanied by such fee as may be Prescribed, stating the question on which the advance ruling is sought.

(2) The question on which the advance ruling is sought under this Act, shall be in respect of,

(a) classification of any goods or services or both;

(b) Applicability of a notification issued under the provisions of this Act;

(c) Determination of time and value of supply of goods or services or both;

(d) Admissibility of input tax credit of tax paid or deemed to have been paid;

*SC*


Section 10(1)(b) of IGST Act is reproduced as “where the goods are delivered by the supplier to a recipient or any other person on the direction of a third person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to the goods or otherwise, it shall be deemed that the said third person has received the goods and the place of supply of such goods shall be the principal place of business of such person.”

In view of the above facts and provisions the ruling is given as under:

**ORDER**

**ADVANCE RULING UNDER SECTION 98 OF THE CGST/GGST ACT,**  
**2017.**

The ruling so sought by the Applicant is accordingly answered as under:-  
The nature of supply made by the applicant is to be treated as a supply of goods in the course of interstate trade or commerce and tax is to be charged accordingly.

  
(J. K. Meena)  
25/6/20

Member

  
(Sarita S. Gadgil)  
25/06

Member

Dated: -25/06/2020

Place: - Panaji – Goa

To,

High Tech Refrigeration & Air conditioning Industries  
2 & 3, Mayfair Apartments, Luis Miranda Road,  
Margao Goa. 403601.

  
30/6/2020

Copy to

1. The State Tax Officer, Margao Ward, Margao – Goa;
2. The Dy. Commissioner of State Tax, Margao Ward, Margao
3. The Commissioner of State GST, Panaji – Goa;
4. The Commissioner of Central GST, Panaji – Goa;
5. Office file/ Guard file.



- (e) Determination of the liability to pay tax on any goods or services or both;
- (f) Whether applicant is required to be registered;
- (g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.”

There is a need for additional information to interpret the questions on which applicant has asked for advance ruling, hence it couldn't be confirmed whether all the questions in application from point a) to f) are within the purview advance ruling.

**Personal Hearing:**

Authorized Representatives appeared for hearing on behalf of the applicant on 17/06/2020. They made their submissions on each point raised and as mentioned herein above under brief facts and are heard.

**FINDINGS**

The applicant High Tech Refrigeration & Air conditioning Industries is a registered proprietorship firm deals in supply of goods as well as provides services.

On going through the submissions made by the applicant, this authority is of the view that, issues raised by the applicant are not covered by section 97(2) of the GST Act on which Advance Ruling can be sought. Only one issue could be dealt by this authority for issuing Ruling and that is whether supply made by applicant from Goa on behalf of third person who is not in the taxable territory of Goa to a place in Goa is to be taxed as Interstate Supply or Intra State Supply.

For classification of any supply as Interstate Supply or Intra State Supply, two ingredients are relied upon and these are location of the supplier and place of supply. In the instant case, as said by the applicant, location of the supplier is Goa, place of supply will be outside Goa as per section 10(1)(b) of the IGST Act since, goods are supplied on behalf of a registered person outside Goa to a place in Goa.