

Alok Bhanuka, carrying on business under the trade name Bhanuka Enterprises

Authority for Advance Ruling — West Bengal

47/WBAAR/2018-19 dated 26/03/2019

Q Questions Before the Authority

- Whether the repair/servicing of transformers owned by WBSEDCL is job work as defined under section 2(68) of the GST Act.
- Whether the said activity is a composite or mixed supply.
- If it is a composite supply, what is the principal supply and the rate of tax thereon.
- Whether the repaired transformers can be delivered to WBSEDCL against challans without raising tax invoices.

F Facts

The applicant is engaged in the repair and servicing of transformers owned by WBSEDCL, which involves dismantling the units, replacing burnt coils and damaged parts, and testing the repaired equipment. The applicant contends that this activity constitutes job work under section 2(68) of the GST Act. The applicant also seeks clarification on the classification of this supply as composite or mixed and the applicable tax treatment.

H Ruling

Job work status	Not job work	The process involves transfer of property in goods and is not limited to labour.
Nature of supply	Composite supply	Unless the contract specifies that goods and services are to be separately charged.
Principal supply	Service of repair	Classifiable under SAC 998719.

The authority held that the activity is not job work as defined under section 2(68) of the GST Act. It is classified as a composite supply where the principal supply is the service of repair of transformers. The authority declined to rule on the documentation requirement regarding the use of challans versus tax invoices.

R Reasoning

The authority reasoned that because the process involves the replacement of parts and the transfer of property in goods, it exceeds the definition of job work under section 2(68). It determined that the activity is a composite supply under the GST Act because the goods and services are naturally bundled. Relying on the principle that the **dominant intention** of the contract is the maintenance and repair of the transformers, the authority concluded that the service component is the principal supply. The ruling specifically references section 2(68), section 2(119), and Schedule II of the GST Act, alongside Notification No. 11/2017 – CT (Rate).

P Provisions Relied On

Section 2(68) of the GST Act	Section 2(119) of the GST Act
Section 97 (a) & (b) of the GST Act	Section 103(2) of the GST Act
Section 104(1) of the GST Act	Schedule II of the GST Act
Notification No. 11/2017 – CT (Rate) dated 28/06/2017	State Notification No. 1135 – FT dated 28/06/2017

! For the Practitioner

This ruling clarifies that transformer repair involving the replacement of parts is a **composite supply of service** rather than job work. It provides practitioners with a precedent for classifying maintenance contracts where the supply of goods is ancillary to the service. However, it does not provide a ruling on the procedural documentation requirements for the transportation of goods.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> [wb_47_2018-19_alok_bhanuka.pdf](#)

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