Chief Electrical Engineer, Goa (Electricity Department, 4th Floor, Vidhyut Bhavan, Panaji, Goa; GSTIN 30BLRC03991B1DP)

Authority for Advance Ruling — Goa

Advance Ruling No. GOA/GAAR/8 of 2018-19/1025, dated 18/07/2019 (Go… Dated **18.07.2019**

Q Questions Before the Authority

- What is the GST rate applicable to the following works and activities undertaken by the Goa Electricity Department: (1) supply, erection, testing and commissioning of LV/HV/EHV overhead lines; (2) of LV/HV cables; (3) of LV/HV/EHV circuits; (4) of LV/HV/EHV transformers; (5) of LV/HV/EHV bays and outdoor structures in sub-stations and other areas; (6) of LV/HV panels, distribution boxes and ring main units; (7) circuit works for circuit breakers, transformers, bays and panels; (8) preventive maintenance of circuit breakers, transformers, bays and panels; (9) breakdown maintenance of the same; (10) hiring of vehicles; (11) supply, erection, testing and commissioning of street light poles; and (12) earthing?

F Facts

The Electricity Department is a Government department engaged in transmission and distribution of electrical energy to the public. Its activities include supply, erection, testing and commissioning of overhead lines, cables, circuits, transformers, bays, panels, ring main units and street light poles, civil works for circuit breaker and transformer installation, preventive and breakdown maintenance, earthing, and hiring of vehicles.

H Ruling

Supply, erection, testing and commissioning of lines, cables, circuits, transformers, bays, panels, ring main units, street light poles and earthing; circuit works; preventive and breakdown maintenance (items 1 to 9, 11 and 12)	**CGST 9% and SGST 9% (total 18%)**	Treated as works contract and composite supply; rate per Notification No. 11/2017-Central Tax (Rate) dated 28 June 2017, as stated in the order.
Hiring of vehicles (item 10)	**CGST 2.5% and SGST 2.5%, or CGST 6% and SGST 6%**	Applicable rate depends on the conditions in Notification No. 20/2017-Central Tax (Rate) dated 22 August 2017, which distinguish goods transport agency services and passenger transport by motor cab; the order does not choose between the two.

The authority held that the listed works and activities, other than hiring of vehicles, are works contracts under Section 2(119) of the CGST Act and composite supplies under Section 2(30), attracting **CGST at 9% and SGST at 9%** (18% in total). For hiring of vehicles, the applicant is liable to pay **CGST and SGST at 2.5% each, or 6% each** , subject to the conditions in Notification No. 20/2017-Central Tax (Rate).

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

R Reasoning

The authority reviewed the definition of works contract in Section 2(119) of the CGST Act and found that the listed activities involve erection, installation, maintenance and commissioning of immovable property with transfer of goods involved. It then applied Section 2(30) to treat the works contract as a composite supply, principal supply being the works contract. The rate of 18% was taken from Notification No. 11/2017-Central Tax (Rate). For vehicle hiring, the authority noted that different rates apply depending on whether the vehicle is hired for transporting goods or passengers, and applied the two rate options in Notification No. 20/2017-Central Tax (Rate).

P Provisions Relied On

- Section 97 and Section 98 of the Goa GST Act and CGST Act, 2017 (advance ruling application and ruling)
- Section 2(119) of the CGST Act, 2017 (works contract)
- Section 2(30) of the CGST Act, 2017 (composite supply)
- Notification No. 11/2017-Central Tax (Rate) dated 28 June 2017
- Notification No. 20/2017-Central Tax (Rate) dated 22 August 2017 (services of goods transport agency and passenger motor…

! For the Practitioner

The order is useful for Goa government electrical utilities and contractors doing similar LV/HV works, as it confirms the 18% composite works contract rate for a broad list of activities. It does not address whether any individual item qualifies for a different entry, the classification or SAC code, input tax credit, or the choice between the two vehicle-hire rate options, which depends on facts not stated in the order. The page reproducing Notification 11/2017 is not reproduced with its entry number, so the entry relied on should be checked against the full order.

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 -> goa_aar_08_2018-19_cee.pdf

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Pune (HQ)
RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Mumbai
104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Delhi
3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Gurugram
Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram…

Ahmedabad
Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp…

Talk to us: +91 94594 56700 | sales@patronaccounting.com | patronaccounting.com