M/s FOXTEQ SERVICES INDIA PRIVATE LIMITED

Authority for Advance Ruling — Tamil Nadu

ORDER No. 20 /ARA/2019 Dated **21.05.2019**

Q Questions Before the Authority

- Whether the supply of repairing and replacement services for computer monitors and monitor parts is a composite supply under section 2(30) of the CGST Act, 2017 and section 2(30) of the Tamil Nadu GST Act, 2017, where the principal supply is repair services and the parts used are naturally bundled in the ordinary course of business.
- Whether such supply, if a composite supply, is a 'supply of services' under GST.
- Whether registration under sections 22 and 25 of the CGST Act, 2017 is required for the applicant's use of the warehouses of the sub-contractor (ASP).

F Facts

The applicant, a subsidiary of the Foxconn group, proposed to carry out repair and replacement of HP computer monitors and parts under a Master Service Agreement with HP India. It planned to sub-contract the field work to an Authorised Service Provider (ASP), which would hold the monitors and parts in its warehouses across India while the applicant retained ownership of the goods. The ASP would bill the applicant for warehousing, logistics, on-site support and replacement services.

H Ruling

The authority dismissed the application as withdrawn. The applicant had written on 20.05.2019 to withdraw because it had **dropped the proposed business model** . No ruling was given on the merits of any of the three questions.

R Reasoning

The order is a procedural disposal. The authority recorded that the applicant, having attended the final hearing on 21.05.2019, sought withdrawal in writing, and it accepted that request. Before that, the applicant had not furnished the documents it had undertaken to produce at the earlier hearing on 12.03.2019, including the HP agreements, the billing details and the AMC copies. The order does not analyse section 2(30), sections 22 or 25, or the composite supply question, and it does not discuss the Maharashtra AAR decision the applicant had cited. The order is issued under section 98 of the CGST Act and the corresponding TNGST provision.

P Provisions Relied On

Section 98 of the CGST Act, 2017 and the corresponding section of the TNGST Act, 2017 (authority for advance ruling proce…

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

Section 2(30) of the CGST Act, 2017 and the TNGST Act, 2017 (composite supply), as framed in the questions only

Sections 22 and 25 of the CGST Act, 2017 (registration), as framed in question 3 only

! For the Practitioner

This order has no precedential value on the classification of composite supplies, the taxability of repair and replacement services, or registration for sub-contractor warehouses. It is useful mainly as a record that the authority accepted a withdrawal of an advance ruling application after the applicant dropped its proposed model, and that undertakings to produce documents not met by the applicant did not lead to a merits ruling. Readers facing the same MSA and ASP structure should look for a ruling on the merits elsewhere.

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 -> tn-20-aar-2019-foxteq sipl.pdf

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