

HP India Sales Private Limited

Authority for Advance Ruling — Maharashtra

GST-ARA-38/2017-18/B- 45 Mumbai

Dated **08.06.2018**

Q Questions Before the Authority

- Classification of Electro Ink supplied along with consumables under GST;
- Determination of time and value of supply of ElectroInk with consumables under the indigo press contract.

F Facts

The applicant imports ElectroInk and printer consumables such as binary ink developer, blanket, and photo imaging plates for HP Indigo printing presses. It supplies these products to resellers on a back-to-back contract model billed on a per-click/impression basis monthly. The supplies remain the property of the applicant until utilized in the press by end customers.

H Ruling

Classification of Electro Ink supplied along with consumables	Mixed supply under section 2(74) and continuous supply of goods under section 2(32)	Items are not naturally bundled as each consumable has an independent lifespan and can be supplied separately
Time and value of supply under Indigo Press contract	Time of supply is earliest of invoice date or payment receipt date; Value of supply is transaction value in the invoice issued u/s 31(4)	Invoices must be issued on or before 15 days from the end of each calendar month

The Authority held that the supply of ElectroInk with consumables is a **mixed supply** under Section 2(74) of the GST Act and constitutes a **continuous supply of goods** under Section 2(32). The time of supply is the earliest of the date of invoice or date of payment receipt, with invoices required to be issued on or before the 15th day following the calendar month of supply. The value of supply shall be the transaction value as reflected in the invoice issued under Section 31(4).

R Reasoning

The Authority found that the printer consumables have distinct lifespans and replacement frequencies, meaning they are not naturally bundled or mandatorily supplied in conjunction, ruling out a composite supply under Section 2(30). Because multiple distinct goods are supplied together for a single per-click price, the transaction qualifies as a **mixed supply** under Section 2(74). Additionally, because goods are supplied recurrently under a contractual arrangement requiring successive statements of account, the contract constitutes a **continuous supply of**

goods governed by Section 31(4) and Section 12.

P Provisions Relied On

Section 2(30) of the CGST/MGST Act, 2017	Section 2(32) of the CGST/MGST Act, 2017
Section 2(74) of the CGST/MGST Act, 2017	Section 12 of the CGST/MGST Act, 2017
Section 15 of the CGST/MGST Act, 2017	Section 31(1) of the CGST/MGST Act, 2017
Section 31(4) of the CGST/MGST Act, 2017	

! For the Practitioner

This ruling establishes that per-click consolidated billing models for machine consumables are treated as **mixed supplies** when individual consumables can be replaced independently. It also affirms that periodic billing arrangements for equipment supplies constitute a **continuous supply of goods**, fixing the invoice deadline to 15 days from the month's end.

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 -> mah aar 38 2017-18 b-45 08.06.2018 hpispl.pdf

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