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Authority for Advance Ruling — Haryana

ADVANCE RULING NO.HAR/HAAR/R/2018-19/25 (In Application No. 25/2… Dated **20.11.2018**

Q Questions Before the Authority

- Whether the solar powered Robotic Cleaning System (RCS, also called E4) supplied by the applicant qualifies as a 'solar power based device' under sub-clause (b) of Entry 234 of Notification No. 1/2017-Integrated Tax (Rate), so as to attract GST at 5%, and what is the most appropriate 4-digit HSN classification for the solar powered RCS.
- Whether the supply of RCS along with ancillary services of erection and commissioning can be construed as a composite supply under Section 2(30) of the CGST Act and, if so, whether the principal supply (supply of RCS) determines the GST rate for the whole composite supply at 5%.

F Facts

The applicant designs, supplies and installs a water-free, solar-powered robotic cleaning system for photovoltaic panel arrays in solar parks. Each robot carries its own solar panel to charge onboard batteries, moves along the panel row on wheels, and is docked outside the array when not cleaning. Under its supply agreements the applicant supplies and delivers the RCS and also erects, commissions and installs it on the customer's panels using nuts, bolts and a torque wrench, with no civil works, and it invoices and is paid on a milestone basis.

H Ruling

Whether RCS / E4 is a solar power based device under Entry 234(b) and the appropriate HSN	**Yes. Merits classification under chapter heading 8479; liable to GST at 5%.**	The order states the chapter heading 8479 and does not expressly state a 4-digit HSN beyond that heading. The order reads the term 'solar power based device' literally, as any device powered by solar power, since it is undefined in the statute.
Whether supply of RCS with erection and commissioning is a composite supply and the rate applicable	**Yes, a composite supply. The rate of the principal supply, 5%, applies to the composite supply.**	Supply of RCS is treated as the principal supply, and erection, commissioning and installation as ancillary. The ruling is limited to the facts stated in the application and the supply agreements described.

The authority held that the RCS falls under chapter heading 8479 and is a **solar power based device** under sub-clause (b) of Entry 234, liable to GST at 5%. It further held that the supply of RCS together with erection and commissioning is a **composite supply** in which supply of the RCS is the principal supply and erection and commissioning are ancillary, so the 5% rate applicable to the principal supply applies to the whole.

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

R Reasoning

The authority accepted the applicant's functional description and treated the RCS as a device powered by solar energy, relying on the literal and ordinary meaning of the entry because 'solar power based device' is not defined in the Act, the Customs Tariff or the HSN Explanatory Notes. On classification it followed the Chapter 84 Explanatory Notes and the Heading 8479 industrial robot entries. For the composite question it found two supplies, goods and installation services, that are naturally bundled because the RCS cannot function without being erected on the panels. Applying the definitions of composite and principal supply in Section 2(30) and Section 2(90), it treated supply of RCS as the predominant element. Section 8(a) then taxes the whole bundle at the principal supply's rate.

P Provisions Relied On

- Section 97(2) of the CGST/HGST Act, 2017 (classification and determination of liability)
- Section 98 of the CGST/HGST Act, 2017 (advance ruling)
- Section 2(30) of the CGST Act, 2017 (composite supply)
- Section 2(90) of the CGST Act, 2017 (principal supply)
- Section 2(119) of the CGST Act, 2017 (works contract)
- Section 8 of the CGST Act, 2017 (tax liability in case of composite supply)
- Schedule II, clause 6(a) of the CGST Act, 2017 (works contract treated as supply of services)
- Entry 234 of Notification No. 1/2017-Integrated Tax (Rate) dated 28 June 2017, sub-clause (b) (solar power based devices), r…
- Tariff Heading 8479 of the First Schedule to the Customs Tariff Act, 1975 (including 8479 50 00 and 8479 90 90)
- Explanatory Notes to Chapter 84 of the HSN and to heading 8479 on industrial robots

! For the Practitioner

A practitioner dealing with solar cleaning robots or similar solar-powered equipment can cite this order for the 5% rate under Entry 234(b) and for treating bundled erection and commissioning as ancillary to the goods, so the goods rate governs the bundle. The order is a non-binding advance ruling limited to this applicant and these contracts. It does not settle whether a works contract for installation on immovable property, or a supply where civil works are involved, would be treated differently, and it does not give a definitive 4-digit HSN.

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 -> har_aar_25_2018-19_20.11.2018_esllp.pdf

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