

Tvl. Raja Deepam Spinning Mills Private Limited

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No.21 /ARA/2023 Dated: 20.06.2023

Q Questions Before the Authority

- What is the rate of GST for used/running Wind Turbine Generator (WTG)/ Wind Mill with accessories for sale purpose?
- What are HSN Code 8 digits of Wind Turbine Generator (WTG)/ Wind Mill?
- What is the rate of GST for Wind Turbine Generator (WTG)/ Wind Mill installed land?
- What is the HSN Code 8 digits of Wind Mill installed land?

F Facts

The applicant intends to sell a used Wind Turbine Generator (WTG) along with the land on which it is installed. The wind mill is proposed to be sold as a complete unit without dismantling, while the land portion will be transferred via a registered sale deed. The applicant sought clarification on the GST classification and taxability of both the wind mill and the underlying land.

H Ruling

Rate of GST for used Wind Mill	12% (6% CGST + 6% SGST)	Classified as a composite supply
HSN Code for Wind Mill	8412 80 30	Wind turbine or engine
GST on sale of land	Not liable to GST	Treated as neither supply of goods nor services
HSN Code for land	Not applicable	Sale of land is outside the scope of GST

The authority ruled that the supply of the used wind mill with accessories constitutes a composite supply of goods liable to GST at 12%. Regarding the land, the authority held that the sale of land is not liable to GST as it is neither a supply of goods nor a supply of services. The HSN code for the wind turbine was specified as 8412 80 30.

R Reasoning

The authority determined that the sale of the wind mill constitutes a supply of business assets under Clause 4 of Schedule II of the CGST Act. As the unit is sold without dismantling, it is treated as a composite supply of goods. The tax rate is determined by Notification No. 01/2017 Central Tax (Rate) as amended by Notification No. 08/2021. For the land, the authority relied on Clause 5 of Schedule III of the CGST Act, which excludes the sale of land from the definition of supply.

P Provisions Relied On

Section 98 of the CGST Act, 2017

Clause 4 of Schedule II of the CGST Act, 2017

Clause 5 of Schedule III of the CGST Act, 2017

Notification No. 01/2017 Central Tax (Rate)

Notification No. 08/2021 Central Tax (Rate)

! For the Practitioner

This ruling confirms that the **sale of a running wind mill** as a composite unit attracts 12% GST, while the **transfer of the underlying land** is exempt from GST. It provides clarity for businesses disposing of fixed assets that include both machinery and real estate. Practitioners should note that this applies specifically to the sale of the asset as a whole unit.

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 -> [21 aar 2023rajadheepam.pdf](#)

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