

Switching Avo Electro Power Ltd

Authority for Advance Ruling — West Bengal

03/WBAAR/ 2017-18

Dated 21.03.2018

Q Questions Before the Authority

- Whether the supply of UPS along with the battery can be treated as Composite Supply within the meaning of Section 2(30) of the CGST/WBGST Act, 2017.

F Facts

The applicant is a supplier of power solutions including UPS and batteries. They sought a ruling on whether the supply of a UPS along with a battery, billed under a single contract at a combined price, qualifies as a composite supply. The applicant admits that they also supply these items as separate machines.

H Ruling

Classification of supply of UPS and battery

Mixed Supply

Applicable when supplied under a single contract at a combined single price

The authority ruled that the supply of a UPS and battery under a single contract at a combined price is to be considered a **Mixed Supply** rather than a composite supply. Because the items are independent and can be supplied separately, they do not meet the criteria for being naturally bundled.

R Reasoning

The authority relied on the definitions of composite supply under Section 2(30) and mixed supply under Section 2(74) of the GST Act. It reasoned that for a supply to be composite, the items must be naturally bundled and inseparable in the ordinary course of business. Since a UPS and battery can be purchased separately and are not indivisible, the arrangement constitutes a **mixed supply** as defined in Section 2(74).

P Provisions Relied On

Section 2(30) of the CGST/WBGST Act, 2017

Section 2(74) of the CGST/WBGST Act, 2017

Section 2(90) of the CGST/WBGST Act, 2017

Section 8(a) of the CGST/WBGST Act, 2017

Section 97(1) of the CGST/WBGST Act, 2017

Section 103(2) of the CGST/WBGST Act, 2017

Section 104(1) of the CGST/WBGST Act, 2017

Notification No. 01/2017-Central Tax (Rate) dated 28/06/2017

Notification No. 41/2017-Central Tax (Rate) dated 14/11/2017



For the Practitioner

This ruling clarifies that bundling independent goods under a single price contract does not automatically create a composite supply. Practitioners should note that unless the goods are physically inseparable or functionally indivisible, the tax authorities are likely to classify such arrangements as **mixed supplies**. This decision does not apply to cases where the battery is built-in and inseparable from the UPS.

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 -> [wb 2017-18 03 dated 21032018.pdf](#)

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