AUTHORITY FOR ADVANCE RULING, TAMIL NADU
No.207, 2nd FLOOR, PAPJM BUILDING, No.1, GREAMS ROAD,
CHENNAI 600 006.

ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 AND UNDER SECTION 98(4) OF THE TNGST ACT, 2017

Members present:

Shri R. V. Pradhamesh Bhanu, I.R.S., **Additional Commissioner/Member (CGST),** **Office of the Commissioner of GST and Central Excise, Audit I Commissionerate,** **Chennai - 600 101.**	**Shri B. Suseel Kumar, B.E., MBA.** **Joint Commissioner/Member (SGST),** **Authority for Advance Ruling,** **Tamil Nadu,** **Chennai - 600 006.**

Advance Ruling No. 69/ARA/2026, dated 15.10.2026

1. Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-Section (1) of Section 100 of CGST Act 2017/TNGST Act 2017, within 30 days from the date on which the ruling sought to be appealed is communicated.

2. In terms of Section 103(1) of the Act, Advance Ruling pronounced by the Authority under Chapter XVII of the Act shall be binding only-

(a) *On the applicant who had sought it in respect of any matter referred to in sub-section (2) Section 97 for advance ruling.*

(b) *On the concerned officer or the Jurisdictional Officer in respect of the applicant.*

3. In terms of Section 103(2) of the Act, this Advance Ruling shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.

4. Advance Ruling obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, shall render such ruling to be void as initio in accordance with Section 104 of the Act.

5. The provisions of both the Central Goods and Services Tax Act and the Tamil Nadu Goods and Services Tax Act (herein referred to as the Act) are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Services Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Services Tax Act.

www.taxcode.in

GSTIN Number, if any/User id	33AAFCS8302R1ZY
Legal Name of Applicant	M/s Samay Project Services Limited
Trade Name of Applicant	M/s Samay Project Services Limited
Registered Address/ Address provided while obtaining User id	Building No. 1218, 17th Street West End Colony, Mugappair, Tamil Nadu, Chennai-600050
Details of Application	Advance Ruling Application no.18/2026/ARA dated 28.03.2026
Jurisdictional Officer	Centre- CBIC; Zone –Chennai; Commissionerate – Chennai North; Division - Ambattur, Range – Range IV State - Tamil Nadu, Division –Chennai Central, Zone – Central I, circle – Koyambedu
Nature of activity (s) (proposed/present) in respect of which advance ruling sought for A. Category B. Description (in brief)	A. 1. Works Contract 2. Service Provision B. The Applicant is a Public limited company engaged in the business of supply, installation, testing and commissioning of fire protection systems and related equipment. The Applicant undertakes projects involving supply of fire safety components such as pipes, pipe fittings, valves, hydrants, flanges, compressors and other allied equipment, which followed by installation, integration, testing and commissioning to make the system operational. The Applicant is carrying on the above supply of services in many Private industries and Government institutions such as SDSC SHAR, Sriharikotta, BCG Vaccine Laboratory, Jawaharlal Nehru Port Authority, National Capital Power Station, NALCO etc.
Issues on which advance ruling required	1. Classification of any goods or services or both 2. Applicability of a notification issued under the provisions of this Act
Question(s) on which advance ruling is required	1) Whether the supply, erection, testing and commissioning of fire protection system constitute a

www.taxcode.in

	"composite supply" within the meaning of Section 2(30) of the CGST Act, 2017? 2) Whether fire protection system will be regarded as movable or immovable goods for the purpose of levy of GST? 3) Whether contract for supply, erection, testing and commissioning of fire protection system qualifies as a "works contract" as defined under Section 2(119) of the CGST Act, 2017 and covered under SAC 9954 and charged @12%? 4) Whether the said goods of the applicant falls within the classification under Clause (iv) of Sl. No.3 in Notification No. 8/2017-Integarted Tax (Rate) dated 28.06.2017 as amended by Notification No. 48/2017-Integrated Tax (Rate) dated 14.11.2017? 5) Whether the said goods of "Fire Protection System" for government institution such as BCG Vaccine Laboratory can be classified under Clause (a) of Sl. No. 3 of Notification No. 47/2017-Integrated Tax (Rate) dated 14.11.2017 attracting rate of 5% IGST? 6) Whether the said goods of "Fire Protection System" for government institutions such as SDSC SHAR, Sriharikotta, can be classified under Clause (a) of Sl. No. 1 of Notification No. 47/2017-Integrated Tax (Rate) dated 14.11.2017 attracting rate of 5% IGST?

M/s Samay Project Services Limited, having place of business at Building No. 1218, 17th Street West End Colony, Mugappair, Tamil Nadu, Chennai-600050 (hereinafter called as the "Applicant") has registered with GSTIN 33AAFCS8302R1ZY under the Goods and Services Tax Act. They have filed this application for advance ruling under Section 97 of the CGST Act, 2017, and corresponding provisions under the Section 97 of TNGST Act, 2017. The Applicant has made a payment of application fees of Rs.10,000/- under sub rule (1) of Rule 104 of CGST Rules, 2017 and TNGST Rules, 2017.

2. Statement of relevant facts having a bearing on the questions raised

The Applicant supplies fire protection system which comprises of technical equipment and apparatus such as pumps, pipes, valves, fittings, hydrant components, compressors, sprinklers, etc. and provides installation and testing of this equipment to ensure full-fledged functionally and operations. The Fire Protection System supplied by the Applicant is not permanently attached to the earth or embedded underground. It is an equipment mounted to an already existing civil structure of the recipient which can be dismantled and assembled as per their needs.

3. The applicant has filed the present application for advance ruling seeking clarification on the following questions:

i. Whether the supply, erection, testing and commissioning of fire protection system constitute a "composite supply" within the meaning of Section 2(30) of the CGST Act, 2017?
ii. Whether fire protection system will be regarded as movable or immovable goods for the purpose of levy of GST?
iii. Whether contract for supply, erection, testing and commissioning of fire protection system qualifies as a "works contract" as defined under Section 2(119) of the CGST Act, 2017 and covered under SAC 9954 and charged @12%?
iv. Whether the said goods of the applicant falls within the classification under Clause (vi) of Sl. No.3 in Notification No. 8/2017-Integrated Tax (Rate) dated 28.06.2017 as amended by Notification No. 48/2017-Integrated Tax (Rate) dated 14.11.2017?
v. Whether the said goods of "Fire Protection System" for government institution such as BCG Vaccine Laboratory can be classified under Clause (a) of Sl. No. 3 of Notification No. 47/2017-Integrated Tax (Rate) dated 14.11.2017 attracting rate of 5% IGST?
vi. Whether the said goods of "Fire Protection System" for government institutions such as SDSC SHAR, Sriharikotta, can be classified under Clause (a) of Sl. No. 1 of Notification No. 47/2017-Integrated Tax (Rate) dated 14.11.2017 attracting rate of 5% IGST?

4. Applicant's interpretation of law:

i. Section 2(30) defines composite supply as naturally bundled supplies with one principal supply. In the present case, the dominant objective of the contract is supply of fire protection equipment. The recipient's intention is to procure the fire protection system (goods). Installation, testing and commissioning are only enabling operationalization of goods.
ii. Goods supplied by the Applicant, such as Fire Pump, Jockey Pumps, Electric Motors, Pumps Base Frames, Suction & Discharge Piping, Valves, Pressure Gauges, Pipe Supports, Clamps, Control Panels are movable and installation of these apparatus does not involve any earth work.
iii. The Applicant is involved in procurement and supply of such goods to both private and government institutions. In case of supply to government

institutions such as Satish Dhawan Space Centre (SDSC SHAR), Jawaharlal Nehru Port Authority, National Capital Power Station, the Applicant with provided with exemption certificate by an officer not below the rank of Deputy Secretary to the Government of Indian to the extent that such supply will be exempted under Notification No. 47/2017 – Integrated Tax (Rate) dated 14.11.2017.

iv. The goods supplied to such government institutions are classified under Clause (a) of Sl. No. 1 and Sl.No.3, which is as follows:"(a) Scientific and technical instruments, apparatus, equipment (including computers)"

v. Supply of above specified goods to Public Funded Research Institutions given in Column 2 of Sl.No. 1 and Government Laboratories given in Column 2 of Sl. No. 3 are qualified for concessional rate of 5% IGST.

vi. Applicant's business with such government institutions such as BCG vaccine Laboratory, SDSC SHAR, Sriharikotta for supply of fire protection system will squarely fall under the goods specified in Notification No. 47/2017 – Integrated Tax (Rate) and qualify for 5% IGST.

5. The applicant is under the administrative control of Centre. The concerned authorities of the Centre and State were addressed to report if there are any pending proceedings against the applicant on the issues raised by the applicant in the ARA application and for comments on the issues raised. As remarks have not been received from Centre and State authorities, it is assumed that there are no pending proceedings against the applicant on the issues raised by the applicant in the ARA application.

6. Personal Hearing

Shri Aswany Ajaykumar, Ms. Niveda C P and Ms. Rithika S S appeared for the personal hearing as the authorized representative (ARs) of M/s. Samay Project Services Limited. The ARs reiterated the submissions made by them in their application for Advance Ruling and requested Ruling on the questions raised by them in respect of the supply of fire protection system to Government institutions. On being further questioned by the members on the nature of application of the fire protection system when supplied to the said institutions, the ARs stated that they would be providing additional submissions on the nature of their intended use, with supporting documents, and according seek Ruling.

7. Discussions and Findings:

7.1. We have carefully examined the submissions made by the applicant in their advance ruling application and the submissions made during and after the personal hearing. We have also considered the issue involved, the relevant facts and the applicant's submission/interpretation of law in respect of question on which the advance ruling is sought.

www.taxcode.in

7.2. We find that the queries raised by the applicant are liable for admission as it gets covered under Section 97 (2) (a),(b), (g) and (e) of CGST/TNGST Act, 2017.

7.3. Question 1: Whether the supply, erection, testing and commissioning of fire protection system constitute a "composite supply" within the meaning of Section 2(30) of the CGST Act, 2017?

a) The applicant is engaged in procurement and supply of fire protection system, which involves goods such as Fire pump, jockey pumps, electric motors, pump base frames, suction & discharge piping, valves, pressure gauges, pipe supports, clamps, control panels, and services in the form of installation, testing and commissioning of the goods.

b) On perusal of the purchase/work order for the fire protection system given by the Satish Dhawan Space centre, which is taken as a sample for the type of supply being done by the applicant, it is noted that the applicant is required to supply pipes, pipe fittings, flanges, double hydrants, deluge valves, water monitors, butterfly valves, air compressors, structural steel items, clamps, nuts, bolts, gaskets, detectors, spray nozzles etc., and engage in erection, testing, commissioning of the above items. The applicant is required to clear the bushes, trees etc. and build the necessary RCC pedestals/ platforms prior to the erection and installation of the said system.

c) As per Section 2(30) of the CGST Act,

> *(30) "composite supply" means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply;*

d) We find that in the contract for the fire protection system, the supply of goods and the erection, testing and commissioning services are naturally bundled and supplied in conjunction with each other, and gets covered as a 'composite supply' as defined under Section 2(30) of the CGST Act, 2017.

7.4. Question 2: Whether fire protection system will be regarded as movable or immovable goods for the purpose of levy of GST?

a) We find that the applicant is required to get a designed spot ready by clearing the bushes, trees etc., build the necessary RCC pedestals/ platforms, do the necessary electric wiring, install the pipes, valves, gauges, connect the whole system, do the necessary testing for performance and then commissioning.

b) We find that the components of the fire protection system supplied by the applicant, and installed at the building/premises, are intended to provide a

permanent fire-protection infrastructure for the said facility, and not to be removed and relocated without substantial dismantling. The completed system therefore assumes the character of an immovable property for the purpose of levy of GST.

7.5. Question 3: whether contract for supply, erection, testing and commissioning of fire protection system qualifies as a "works contract" as defined under Section 2(119) of the CGST Act, 2017 and covered under SAC 9954 and charged @12%?

a) As per Section 2(119) of the CGST Act,

(119) "works contract" means a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract;

b) As per para 6 of Schedule II of the CGST Act,

6. Composite supply

The following composite supplies shall be treated as a supply of services, namely:-

(a) works contract as defined in clause (119) of section 2;

c) We find that the fire protection system involves transfer of property of goods and erection, testing and commissioning of an immovable property. The contract therefore assumes the character of composite supply of 'works contract' under Section 2(119) of the CGST Act, 2017, and therefore to be treated as a supply of services as per para 6 of Schedule II of the CGST Act.

d) As per Annexure: Scheme of Classification of Services to Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, Heading 9954 covers construction services.

e) As per the Explanatory Notes to the Scheme of Classification of Services, Construction services under Heading 9954 includes:

i. General construction services for all complete constructions.

ii. Specialized construction services i.e., services related to parts of buildings or civil engineering works, rather than the complete construction object.

f) The Scheme of Classification identifies specific installation services under Group 99546 as below:

SAC	Description
995461	Electrical installation services including electrical wiring & fitting services, fire alarm installation services, burglar alarm installation services This service code includes i. special trade installation services involving the installation of basic electrical wiring circuits or fittings in buildings and other construction projects; ii. electrical wiring and fitting services for emergency power supply systems; iii. electrical services arising from the installation of appliances; iv. installation services of meters; installation services of fire alarm systems; .....
995462	Water plumbing and drain laying services This service code includes i. installation services involving primary hot- and cold-water piping systems (i.e. plumbing), including sprinkler installation; ii. installation services of fixed sanitary ware; iii. associated plumbing work services; iv. installation services of pressurized water supplies for fire fighting (including fire plugs with hose and spout); .....

g) The fire protection system involves the electrical installation of fire alarms/other connection work and water piping, sprinkler and hydrant network installation work. We note that the electrical installation work gets covered under SAC 995461 and the firefighting water piping, sprinkler and hydrant network installation get covered under SAC 995462 as per the Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017.

h) Having decided that the composite works contract of supply, erection, testing and commissioning of the firefighting system falls under the SAC 9954, we move on to determine the applicable rate of GST.

i) As per Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 as amended, the rate of central tax on the intra-State supply of services is as below:

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
3	Heading 9954 (Construction services)	(vii)Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent. of the value of the works contract) provided to the Central Government, State Government, Union territory or a local authority.	6	-
		(x) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, Union territory or a local authority.	6	-
		(xii) Construction services other than (i), (ii), (vii), (viii), (x) and (xi) above.	9	-

j) The applicant has stated that the goods supplied by them are movable and does not involve any earth work. We however note from the sample work order given by the Satish Dhawan Space centre that the applicant is required to engage in excavation and backfilling, which are nothing but part of earth work. However, the applicable charges for the same are a miniscule of the total contract amount. We therefore note that the composite works contract services provided by the applicant to the Central Government, State Government, Union territory or a local authority does not get covered under 3(vii) of the Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 and therefore, the applicable Central GST rate for intra state supply is not 6% as sought by the applicant.

7.6. Question 4: Whether the said goods of the applicant falls within the classification under Clause (vi) of Sl. No.3 in Notification No. 8/2017-Integrated Tax (Rate) dated 28.06.2017 as amended by Notification No. 48/2017-Integrated Tax (Rate) dated 14.11.2017?

a) We note that for intra-State supplies of services, the applicable Central GST rates are prescribed under Notification No. 11/2017-Central Tax (Rate), dated 28.06.2017, as amended. In respect of inter-State supplies of services, the corresponding rates are prescribed under Notification No. 8/2017-Integrated Tax (Rate), dated 28.06.2017, as amended.

b) We note that the Clause (vi) of Sl. No.3 of the Notification No. 8/2017-Integrated Tax (Rate) dated 28.06.2017 has been omitted vide Notification No. 3/2022-Integrated Tax (Rate). We therefore find that the issue does not call for any further analysis.

7.7. Question 5: Whether the said goods of "Fire Protection System" for government institution such as BCG Vaccine Laboratory can be classified under Clause (a) of Sl. No. 3 of Notification No. 47/2017-Integrated Tax (Rate) dated 14.11.2017 attracting rate of 5% IGST?

We note that the Notification No. 47/2017-Integrated Tax (Rate) dated 14.11.2017 has been rescinded vide Notification No. 11/2022-Integrated Tax (Rate) . We therefore find that the issue does not call for any further analysis.

7.8. Whether the said goods of "Fire Protection System" for government institutions such as SDSC SHAR, Sriharikotta, can be classified under Clause (a) of Sl. No. 1 of Notification No. 47/2017-Integrated Tax (Rate) dated 14.11.2017 attracting rate of 5% IGST?

We note that the Notification No. 47/2017-Integrated Tax (Rate) dated 14.11.2017 has been rescinded vide Notification No. 11/2022-Integrated Tax (Rate). We therefore find that the issue does not call for any further analysis.

8. In view of the above, we rule as under:

Ruling

i. Whether the supply, erection, testing and commissioning of fire protection system constitute a "composite supply" within the meaning of Section 2(30) of the CGST Act, 2017?

Answer: yes

ii. Whether fire protection system will be regarded as movable or immovable goods for the purpose of levy of GST?

Answer: The fire protection system will be regarded as immovable property.

iii. Whether contract for supply, erection, testing and commissioning of fire protection system qualifies as a "works contract" as defined under Section 2(119) of the CGST Act, 2017 and covered under SAC 9954 and charged @12%?

Answer: The contract for supply, erection, testing and commissioning of fire protection system is a "works contract" as defined under Section 2(119) of the CGST Act, 2017 and gets covered under SAC 9954, but not charged at 12% GST .

www.taxcode.in

iv. Whether the said goods of the applicant falls within the classification under Clause (vi) of Sl. No.3 Notification No. 8/2017-Integrated Tax (Rate) dated 28.06.2017 as amended by Notification No. 48/2017-Integrated Tax (Rate) dated 14.11.2017?

Answer: No

v. Whether the said goods of "Fire Protection System" for government institution such as BCG Vaccine Laboratory can be classified under Clause (a) of Sl. No. 3 of Notification No. 47/2017-Integrated Tax (Rate) dated 14.11.2017 attracting rate of 5% IGST?

Answer: No

vi. Whether the said goods of "Fire Protection System" for government institutions such as SDSC SHAR, Sriharikotta, can be classified under Clause (a) of Sl. No. 1 of Notification No. 47/2017-Integrated Tax (Rate) dated 14.11.2017 attracting rate of 5% IGST?

Answer: No

(B.SUSEEL KUMAR)
Member (SGST)

AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX
TAMILNADU

(R.V.PRADHAMESH BHANU)
Member (CGST)

To

M/s. Samay Project Services Limited
Building No. 1218, 17th Street West End Colony,
Mugappair, Chennai – 600 050.

Copy submitted to:

1. The Principal Chief Commissioner of GST and Central Excise,
   26/1, Uthamar Mahatma Gandhi Road,
   Nungambakkam, Chennai 600 034.
2. The Commissioner of Commercial Taxes,
   Integrated building for Commercial Taxes and Registration Dept.,
   Nandanam, Chennai 600 035.
3. The Commissioner of GST and Central Excise,
   Chennai North Commissionerate
   26/1, Uthathamar Mahatma Gandhi Road,
   Nungambakkam, Chennai 600 034.

Copy to:

1. The Assistant Commissioner of GST & C. Ex.,
   Ambattur Division,
   R-40-A-1, 100 Feet Road
   Mogappair East, Chennai 600 037.

2. The Joint Commissioner (ST),
   Chennai (Central) Division,
   No.1, 3rd floor, PAPJM Main building,
   Greams Road, Egmore, Chennai - 600 006.

3. The Deputy Commissioner (ST),
   Central - I Zone,
   No.1, 3rd floor, PAPJM Main building,
   Greams Road, Egmore, Chennai - 600 006.

4. The Assistant Commissioner (ST),
   Koyambedu Assessment Circle,
   No.1, 5th floor, PAPJM Annex Building,
   Greams Road, Egmore, Chennai – 600 006.

5. Stock File – A1