

**WEST BENGAL APPELLATE AUTHORITY FOR ADVANCE RULING  
AT 14, BELIAGHATA ROAD, KOLKATA-700015**

**Before:  
Mr Navneet Goel, Member  
Mr Devi Prasad Karanam, Member**

In the matter of

Appeal Case No. 05/WBAAAR/APPEAL/2023 dated 01.09.2023

- And -

In the matter of:

An Appeal filed under Section 100 (1) of the West Bengal Goods and Services Tax Act, 2017/ Central Goods and Services Tax Act, 2017, by Chanchal Saha (Trade Name: Chanakya Saha & Giriraj Telecom) 11, Shanti Colony, Biswas Para, Balurghat, Dakshin Dinajpur, West Bengal, Pin - 733101 against the Ruling passed by the West Bengal Advance Ruling Authority vide Advance Ruling Order No - ZD1906230284583 (09/WBAAR/2023-24) dated 26.06.2023.

Present for the Appellant: Mr. Rajkumar Banerjee, Advocate  
Ms. Payel Agarwal, ACA

Present for the Respondent: Not Applicable

Matter heard on: 23.02.2024  
Date of Order: 29.02.2024

At the outset we would like to make it clear that the provisions of the Central Goods and Services Tax Act, 2017 and West Bengal Goods and Services Tax Act, 2017 (hereinafter referred to as the 'CGST Act, 2017' and the 'SGST Act, 2017') are in pari materia and have the same provisions in like matter and differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act, 2017 would also mean reference to the corresponding similar provisions in the SGST Act, 2017.

1. This Appeal has been filed by Chanchal Saha (hereinafter referred to as "the Appellant") on 26.08.2023 against Advance Ruling Order No. 09/WBAAR/2023-24 dated 26.06.2023, pronounced by the West Bengal Authority for Advance Ruling (hereinafter referred to as the 'WBAAR').
2. The appellant is an entity engaged inter-alia in the trade of Super Kerosine Oil, hereinafter also referred to as SK Oil, as a holder of license issued by

the Government of West Bengal, authorizing him as a "Dealer" as defined under Kerosene Control Order, 1968.

3. The Appellant sought an advance ruling under section 97 of the West Bengal Goods and Services Tax Act, 2017 and the Central Goods and Services Tax Act, 2017, (hereinafter collectively referred to as "the GST Act") on the following questions:
- (i) Whether the applicant being a Fair Price Shop as defined under the Notification No. 2565/FS/FS/Sectt/Sup/4M-16/2014 dated 3<sup>rd</sup> November 2014 issued by the Government of West Bengal, is liable to charge GST from the State Government against the supply made by them?
  - (ii) Whether the other charges like Dealer's commission, Dealers Transport Charges, Stationery Charges, H & E Loss etc. would be chargeable to GST or treated as exempt?
  - (iii) Whether the supply of "S.K.Oil" along with charges would be treated as a composite supply wherein the principal supply would be the supply of "S.K. Oil"?
4. While rendering the Advance Ruling, the Authority noted that the appellant's claims that they are acting as the government's agent in the distribution of S.K. oil to ration card holders and thus providing services to the State Government are not tenable on the ground that a supplier cannot simultaneously supply to two distinct recipients in the same transaction, particularly when there is only one recipient as per Section 2(93) of the GST. Accordingly, it was held that that the applicant is making supply to the ration card holders and not to the State Government. The Advance Ruling Authority additionally observed that since the applicant is making supply of goods i.e. S. K. Oil to ration card holders, in terms of Section 15 of the GST Act, tax would be leviable on the entire value of supply, which would include charges like Dealer's commission, Dealer's Transport Charges, Stationery Charges, H & E Loss etc. It was further observed by the Advance Ruling Authority that the present case does not involve composite supply because the applicant provides ration card holders with a singular supply of goods, namely S. K. Oil. Besides, any Dealer's Commission, Dealer's Transport Charges, Stationery Charges, H & E Loss, or other similar amounts received by the applicant shall be included in the value of supply subject to taxation under subsection (1) of section 9 of the GST Act.
5. The Advance Ruling Authority's decision stated that:

- (i) The applicant is not making any supply to the State Government. No tax is, therefore, to be charged to the State Government.
  - (ii) GST would be applicable on like Dealer's commission, Dealer's Transport Charges, Stationery Charges, H & E Loss etc.
  - (iii) The applicant makes supply of goods namely S.K.Oil. Other charges shall form a part of the value of supply as per clause (c) of sub-section (2) of section 15 of the GST Act.
6. The Appellant has filed the instant appeal against the above-mentioned Advance Ruling dated 26.06.2023 with a prayer to set aside the said order along with the consequential relief; to grant personal hearing; and to pass such further order or orders as may be deemed fit and proper in the facts and circumstances of the case.
7. The appellant has primarily cited the following points in their grounds of appeal:
- (i) That the AAR acted arbitrarily in passing the order without looking into the records in the file.
  - (ii) That the AAR, while deciding against the most crucial and primary question of the application bearing question no. 1, had erred in ruling that the appellant is not making any supply to the State Government and therefore, no tax is to be charged to the State Government.
  - (iii) That the AAR while interpreting the Section 2(93) of the said Act, had erroneously interpreted that the applicant is engaged in supplying S.K. Oil to the ration card holders as the monetary consideration against the sale of S.K. Oil is received from the ration card holders only, who are purchasing the S.K. Oil from the appellant's fair price shop and that no other monetary or non-monetary consideration is received for these transactions.
  - (iv) That the AAR had decided the instant ruling on some extraneous grounds without considering the facts of the instant case and giving any consideration to the submissions made by the appellant during the course of hearing.
  - (v) The grounds of appeal also extensively deliberated on the appellant's submission before the AAR, encompassing topics such as the Essential Commodities (Amendment) Act, 2020, the definitions of

'agent' and 'agency', and guidelines pertaining to fair price stores, amongst others.

(vi) The grounds were supplemented with definitions from the National Food Security Act and Notification No. 2565/FS/FS/Sectt/Sup/4M-16/2014 dated 03.11.2014, as well as excerpts from Order No. 2347-S/Sectt/Food/4P-09/2012 dated 08.08.2023.

8. Further, under letter dated 18.01.2014, the appellant submitted copies of certain documents including the License issued to the them by the Government of West Bengal under the West Bengal Kerosene Control Order, 1968.

9. **Personal Hearing:**

During the course of hearing held on 23.02.2024, the Appellant's authorised representative reiterated the points as stated in the Grounds of Appeal, emphasising the subsequent points:

- (i) Sl. No. 11B of Notification No. 12/2017- Central Tax (Rate) dated 28/06/2017 as amended by Notification No. 21/2017- Central Tax (Rate) dated 22/08/2017 itself identifies that the supply of S.K. Oil to ration card holders by the fair price shops is supply of services to the State Government.
- (ii) The State Government regulates and controls the dealer, product, market, suppliers, recipient, quantity of supply, and price of all major ingredients necessary for the provision of goods, services, or both. Consequently, the appellant asserts that he merely acts as an agent of the State Government in supplying ration card holders with the essential commodity S. K. Oil.
- (iii) The decisions regarding whether or not the Appellant is a dealer, or the Appellant is a "Fair Price Shop" or the consideration received by the Appellant is in the form of commission or margin, or that the Appellant has been licensed and appointed to sale and distribute the public distribution commodities was not disputed by the AAR at any points. However, the AAR have erred in ruling that the appellant is not making any supply to the State Government and therefore, no tax is to be charged to the State Government.
- (iv) The AAR has failed to consider that "the person liable to pay the consideration" cannot always be equated with the person who is paying the consideration, when the definition of "consideration" under Section

2(31) of the said Act itself has kept a room for payments to be received by the recipient or by any other person.

- (v) In response to a query regarding ownership of the goods i.e. S. K. Oil the appellants' representative stated that the appellant retains ownership of the goods subsequent to their receipt from the 'agents' and prior to their sale to the ration card holder.
- (vi) The appellant, in their argument, referenced the Order dated 30.12.2021 issued by the Authority for Advance Ruling, Tamil Nadu, in respect of the application filed by M/s. Handloom Weavers Co-operative Society Ltd.

## 10. **Discussion and Findings:**

10.1 A concise summary of the appellant's submission is as follows:

- (i) The appellant is a Dealer in whose name a license to sell S.K. Oil to ration card holders under the Public Distribution system has been issued by the DCG of Balurghat Municipality, Dakshin Dinajpur.
- (ii) The territorial jurisdiction within which the applicant can supply the S.K. Oil is fixed by the State Government being the Balurghat Municipality, Dakshin Dinajpur.
- (iii) The appellant is obligated as a Dealer to comply with the provision of the West Bengal Kerosene Control Order, 1968, Notification No. 2567/FS/FS/Sectt/Sup/4M-16/2014 dated 03/11/2014 issued by the Department of Food and Supply, Government of West Bengal.
- (iv) The Area Inspector of the Consumer Goods Directorate issues the Allotment Order of S.K.Oil for Kolkata and Bidhan Nagar, whereas the SCFS/Inspector of Food and Supply issues the Order for the remaining districts. The Order takes into account the inventory balance and the weekly or fortnightly demands of the concerned dealers, which are determined by the number of Ration Card holders, permits, and scales of distribution of S.K.Oil as periodically fixed by the State Government.
- (v) The appellant purchases S.K.Oil from agents of the Oil Companies who have an agreement with the concerned Oil Marketing Company and has been granted a licence authorizing him/her to carry on trade in Kerosene as Agent.

- (vi) The District Controller of Food and Supplies, Government of West Bengal, is responsible for determining the price at which the appellant may sell S.K. Oil as a dealer, as well as the components of said price.
- (vii) The price to be charged by the appellant as a Dealer to the Ration Card Holders shall be the cost of Purchase from Agents + Cost of Service rendered with or without 5% tax.
- (viii) The appellant contends that since the dealer, product, market, suppliers, recipient, quantity of supply and even the price, all the major ingredients that are necessary for supplying of goods or services or both, are regulated and controlled by the State Government, therefore, the appellant is supplying the essential commodity that is S. K. Oil to the ration card holders merely as an agent of the State Government.
- (ix) Additionally, the appellant further argues that Sl. No. 11B of Notification No. 12/2017- Central Tax (Rate) dated 28/06/2017 as amended by Notification No. 21/2017- Central Tax (Rate) dated 22/08/2017 specifies that the supply of S.K. Oil to ration card holders by the fair price shops is supply of services to the State Government.

10.2 It is observed that no submission on behalf of the Revenue is available in this case.

10.3 The issues to decide upon are as follows:

- (i) Whether the appellant being a Fair Price Shop as defined under the Notification No. 2565/FS/FS/Sectt/Sup/4M-16/2014 dated 3<sup>rd</sup> November 2014 issued by the Government of West Bengal, is liable to charge GST from the State Government against the supply made by them?
- (ii) Whether the other charges like Dealer's commission, Dealers Transport Charges, Stationery Charges, H & E Loss etc. would be chargeable to GST or treated as exempt?
- (iii) Whether the supply of "S.K.Oil" along with charges would be treated as a composite supply wherein the principal supply would be the supply of "S.K.Oil"?

10.4 Before entering into the issues of this appeal, the issue of PDS is required to be addressed.

The Public Distribution System (PDS) is an initiative to distribute food and non-food items to the poor people of our country at subsidised rate and has been

established by the Government of India under the Ministry of Consumer Affairs, Food and Public Distribution. Additionally, it facilitates the regulation of open-market prices for commodities that are disseminated via the system. Furthermore, the PDS eliminates the inconsequential disparity between consumer products supply and demand. Presently, the PDS has been replaced by the Targeted Public Distribution System (TPDS), an initiative that the Central and State Governments collaborate to operate. The Targeted Public Distribution System (TPDS) was initiated by the Government of India with the intention of providing assistance to the impoverished.

10.5 In the present case, the appellant is a Dealer having license to sell S.K. Oil to ration card holders under the Public Distribution system. The appellant purchases S.K.Oil from agents of the Oil Companies who have an agreement with the concerned Oil Marketing Company. The agents have been granted a licence authorizing him/her to carry on trade in Kerosene as Agent. Also, the appellant is obligated as a Dealer to comply with the provision of the West Bengal Kerosene Control Order, 1968, Notification No. 2567/FS/FS/Sectt/Sup/4M-16/2014 dated 03/11/2014 issued by the Department of Food and Supply, Government of West Bengal. Memorandum No. DCG-16016(99)/1/2022-SEC(DCG)-DCG-Part(1)/711 dated 13.05.2022 fixes the price of S. K. Oil at which the agent will sell S. K. Oil to the dealers and the retail price of S. K. Oil at which the Dealers will sell S. K. Oil to the consumers, i.e. the Ration Card holders.

10.6 However, in order to reach a decision regarding the present appeal, it is crucial to address some additional significant matters those the appellant has not explicitly mentioned in its queries but has mentioned in the appeal which are nevertheless vital in reaching a conclusion regarding the aforementioned concerns. Those matters remain,

- (i) whether the appellant can be deemed a "Fair Price Shop" in the light of the documents and submissions presented before this Authority?
- (ii) whether the appellant is supplying S. K. Oil to the ration card holders as an agent of the State Government?

10.7 While determining the first issue, we find that:

- (i) The West Bengal Public Distribution System (Maintenance & Control) Order 2013, as amended, provides the following definitions:
  - a) "Dealer" or "[Fair Price Shop Dealer]" means a person and includes the Company or Corporation of the Government, an individual, registered partnership firm, registered Co-operative society, [Self Help Group or the Sangha or Mahasangha of Self-Help Group] working within a district, in whose name a shop has been licensed

- to distribute and sell public distribution commodities to ration card holder under the Public Distribution System by an order issued under Part III;];
- b) "Fair Price Shop" means a shop engaged and licensed under this Control Order for distribution of public distribution commodities against ration documents;
  - c) "Public distribution commodity" means such commodities from the list of essential commodities as may be declared to be public distribution commodity by the State Government and distributed from fair price shops, licensed under this Order;
  - d) "Public Distribution System" means a system for distribution of public distribution commodities to the holders of ration documents through the Fair Price Shops;
- (ii) The appellant has been issued with a license for a dealer in kerosene under the Kerosene Control Order, 1968, which has been renewed till date and the appellant, as on date is selling S. K. Oil in terms of the said license;
- (iii) The West Bengal Kerosene Control Order, 1968, as amended vide Notification No. 2565/FS/FS/Sectt/Sup/4M-16/2014 dated 03.11.2014, however, provides definitions, as below:
- a) "Dealer" means a person or a registered Co-operative Society or a registered Self-Help Group in whose name a license to sell S. K. Oil to ration card holders under the Public Distribution System has been issued by an order under Para 6 of the Control Order, 1968;
  - b) "S. K. Oil Shop" means a shop belonging to the S. K. Oil Dealer appointed and licensed under this Control Order for distribution of S. K. Oil to consumers having valid Ration Cards;
- (iv) Upon combinatory examination of the definitions presented in the aforementioned orders, it becomes apparent A dealer or Fair Price Shop Dealer under the West Bengal Public Distribution System (Maintenance & Control) Order 2013 can be termed as a entity licensed to distribute and sell public distribution commodities. Also, a Dealer under the West Bengal Kerosene Control Order, 1968 is an entity engaged in sell of S. K. Oil to ration card holders under the Public distribution system. Both the 'Dealers' are subject to the Public Distribution system and, as a result, are required to adhere to similar regulations and policies regarding recordkeeping, inventory management, product procurement and sales, etc.



10.8 It can be concluded that the S. K. Oil shop of the Dealer under the Kerosene Control Order, 1968 is also a "Fair Price Shop" as commodities i.e. S. K. Oil under the West Bengal Public Distribution System."

10.9 While determining whether the appellant is acting as an agent of the State Government by supplying S. K. Oil to ration card holders, the followings are noted:

- (i) In terms of Section 2(5) of the GST Act, 2017, agent has been defined as *"a person, including a factor, broker, commission agent, arhatia, del credere agent, an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of supply or receipt of goods or services or both on behalf of another,"*
- (ii) Therefore, what constitutes an agent is primarily the condition that an individual or organisation that acts on behalf of another.
- (iii) In terms of the license issued to the appellants, conditions as stipulated in Notification No. 2567/FS/FS/Sectt/Sup/4M-16/2014 dated 3<sup>rd</sup> November 2014 it is observed that the conditions has defined allotment of S. K. Oil to the dealer i.e. the appellant; and the appellant is responsible to distribute the said allotment to the Ration Card holders in correct measurement.
- (iv) In terms of the Memorandum No. DCG-16016(99)/1/2022-SEC(DCG)-DCG-Part(1)/711 dated 13.05.2022 the price of S. K. Oil at which the agent will sell S. K. Oil to the dealers and the retail price of S. K. Oil at which the Dealers will sell S. K. Oil to the consumers has been fixed. It is seen that as per the said Memorandum, the dealer's price includes, components like 'Dealer's Commission', Dealer's Transport Charges', Dealer's Stationery Charges' and "Compensation for Handling and Evaporation loss' are included in the price selling price of the 'Agent' to arrive at the MRP of the S. K. Oil.
- (v) It therefore appears that the price at which the appellant will sell S. K. Oil to the Ration Card Holder is not only fixed by the State Government rather the Government is also making provisions for different charges and compensations for the appellant by way of including components like 'Dealer's Commission', Dealer's Transport Charges', Dealer's Stationery Charges' and "Compensation for Handling and Evaporation loss' in the Dealer price of S. K. Oil. Even more, it is seen that the Government itself has termed one such components of valuation as 'Commission'. indicating that the appellant is acting as an agent in the process of selling S. K. Oil to the holders of Ration Cards.

- (vi) In reaching a decision regarding this matter, it is imperative to take into account the comprehension of the general populace as well. As "Public Distribution Commodity" is more commonly known, "Ration" is widely acknowledged to be a government-provided benefit to the citizens of this nation. The Ration Shops, which we refer to as "Fair Price Shops," are merely government-affiliated distributors of commodities. Therefore, it cannot be disregarded that the appellant is providing S. K. Oil to the Ration Card holders as an agent by estoppel.
- (vii) Furthermore, in this regard, we consult Section 3(C) of the Essential Commodities Act, as amended, which specifies the following in determining the price of sugar:  
".... *there shall be paid to that producer only such amount as the Central Government may, by order, determine, having regard to—*  
*(a) the fair and remunerative price, if any, determined by the Central Government as the price of sugarcane to be taken into account under this section;*  
*(b) the manufacturing cost of sugar;*  
*(c) the duty or tax, if any, paid or payable thereon; and*  
*(d) a reasonable return on the capital employed in the business of manufacturing of sugar....."*

In the explanation, the term "reasonable return on the capital employed" has been explained as:

*....."reasonable return on the capital employed" means the return on net fixed assets plus working capital of a producer in relation to manufacturing of sugar including procurement of sugarcane at a fair and remunerative price determined under this section."*

10.10 Based on the discussions made here-in-above, it can be concluded that components such as dealer's commission, dealer's transport charges, stationery charges, Compensation for Handling and Evaporation loss, etc. were incorporated into the appellant's sale price solely to ensure a reasonable return on the capital employed by the appellant. Regardless of their nomenclature, these components actually denotes commissions which is granted in such a manner to control the price of the S. K. Oil distributed through PDS by the Government. Also, it is concluded that the appellant is acting as an agent by estoppel to the government.

10.11 Another issue that requires to be addressed while deciding upon this appeal remains whether the appellant qualifies as a "fair price shop" according to Notification No. 12/2017-Central Tax (Rate) dated 28/06/2017 and is providing any service to the State Government. Now, while reviewing this issue in deciding on the appeal file by the appellant, the following points are observed:

- (i) The entry 11B of Notification No. 12/2017-Central Tax (Rate) dated 28/06/2017 (as amended) is as below:

11B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	NIL	NIL
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- (ii) From the very language of this Notification, it is quite clear that Fair Price Shops those are providing service to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin, are eligible for the benefit of this notification.
- (iii) In this regard, The Government's rationale for issuing this Notification may also be considered upon in light of this. The main objective of the Fair Price System, as discussed above, is to distribute food and non-food items to the poor people of our country at subsidised rate, to uphold the 21<sup>st</sup> Article of the Indian Constitution which says that "No person shall be deprived of his life or personal liberty except according to procedure established by law". So, it has been a constant endeavour on behalf of the Government to ensure lowering of price of the essential commodities distributed through PDS. Thus, it appears that the government has extended this exemption benefit in order to relieve the tax burden on the population of India residing below the poverty line. And this benefit is to be extended to the poorer section of the society.
- (iv) As it has already been discussed above, that the appellant in the present case, is a Fair Price Shop and is providing service to the State Government by way of distributing of S. K. Oil as agent for commission, it decided that the afore-mentioned notification is applicable for the appellant and the appellant is entitled for the benefit extended by the said notification.

10.12 Additionally, the appellant's referenced order from the Authority for Advance Ruling, Tamil Nadu, dated 30.12.2021, regarding the application submitted by M/s. Handloom Weavers Co-operative Society Ltd., in which the AAR Authority, among other things, ruled that the applicant's services are exempt from GST payment in accordance with Section No. 3 of the GST Notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017, as amended, has also been considered.

10.13 The next issue to decide upon is whether the appellant being a Fair Price Shop as defined under the Notification No. 2565/FS/FS/Sectt/Sup/4M-16/2014 dated 3<sup>rd</sup> November 2014 issued by the Government of West Bengal, is

liable to charge GST from the State Government against the supply made by them.

10.14 Based on the aforementioned discussion regarding the appellant's business nature, it is evident that the appellant in the present case, is a Fair Price Shop and is providing service to the State Government by way of distributing of S. K. Oil as agent, it decided that the afore-mentioned notification is applicable for the appellant and the appellant is entitled for the benefit extended by the said notification. Since, in terms of the said Notification, the Tax liability of the appellant while providing service to the State Government is 'NIL' the question of charging GST from the State Government becomes inapplicable.

10.15 The second query that necessitates a determination is:

Whether the other charges like Dealer's commission, Dealers Transport Charges, Stationery Charges, H & E Loss etc. would be chargeable to GST or treated as exempt?

10.16 As already discussed, the appellant's sale price included components such as dealer's commission, dealer's transport charges, stationery charges, Compensation for Handling and Evaporation loss, among others, in order to guarantee a reasonable return on the capital invested and are actually Commission received by the appellant from the State Government. The government is able to regulate the price of S. K. Oil disseminated via PDS by granting these terms in this manner. In terms of Chapter 4 of the GST Rules, The value of supply of goods between the principal and his agent shall-

(a) be the open market value of the goods being supplied, or at the option of the supplier, be ninety per cent. of the price charged for the supply of goods of like kind and quality by the recipient to his customer not being a related person, where the goods are intended for further supply by the said recipient.

However, this query becomes redundant in terms of the discussion made in Para - 10.15.

10.17 Regarding the third query of the appellant to the effect whether the supply of "S.K.Oil" along with charges would be treated as a composite supply wherein the principal supply would be the supply of "S.K.Oil", a decision remains to be made.

10.18 'Composite supply' has been defined in section 2(30) as '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’.

10.19 As previously discussed, and decided, the appellant makes a single supply of service as an agent to the State Government by way of distributing S. K. Oil to the ration card holders. As a result, we conclude that no additional discussion is necessary, and this case does not qualify as "Composite Supply" under the GST Act of 2017.

11. In view of the above, we pronounce our ruling as under:

**Ruling:**

- (i) Whether the appellant being a Fair Price Shop as defined under the Notification No. 2565/FS/FS/Sectt/Sup/4M-16/2014 dated 3<sup>rd</sup> November 2014 issued by the Government of West Bengal, is liable to charge GST from the State Government against the supply made by them?

**The appellant in the present case, is a Fair Price Shop and is providing service to the State Government by way of distributing of S. K. Oil as agent, it decided that the afore-mentioned notification is applicable for the appellant and the appellant is entitled for the benefit extended by the said notification. Since, in terms of the said Notification, the Tax liability of the appellant while providing service to the State Government is ‘NIL’ the question of charging GST from the State Government becomes inapplicable.**

- (ii) Whether the other charges like Dealer's commission, Dealers Transport Charges, Stationery Charges, H & E Loss etc. would be chargeable to GST or treated as exempt?

**This query becomes redundant in terms of the discussion made in Para – 10.15.**

- (iii) Whether the supply of “S.K.Oil” along with charges would be treated as a composite supply wherein the principal supply would be the supply of “S.K.Oil”?

**Supply of "S.K.Oil" along with charges shall not be treated as a composite supply. The supply made by the appellant in the instant case, is supply of Service to the State Government.**

Send a copy of this order to the Appellant and the Respondent for information.

Sd/-  
(Devi Prasad Karanam)  
Member, West Bengal Appellate  
Authority for Advance Ruling

Sd/-  
(Navneet Goel)  
Member, West Bengal Appellate  
Authority for Advance Ruling