

Q2)

Write a short note on composite supply  
write a short note on mixed supply.

Ans?)

Short note on composite supply

Under GST a composite supply would mean 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. A works contracts and restaurant service and classic examples of composite supplies, however the GST act identifies both as supply of services and chargeable to specific rate of tax mentioned against such services. In respect of composite supplies the need to determine the supply as a composite one, will arise so as to determine or to whether a particular

Under GST, a mixed supply means two or more individual supplies of goods or services, or any combination thereof made in conjunction with each other by a taxable person for a single price where such supply does not constitute a composite supply in order to identify if the particular supply is a mixed supply the first requisite is to write out