

Q2 Short Notes of Composite Supply & Mixed Supply :-

* Composite Supply :-

Composite supply means a supply is comprising two or more goods / services, which are naturally bundled and supplied in with each other in the ordinary course of business, one of which is a principal supply.

It means that the items are generally sold as a combination. For ex^t Ink or pen, Car or Petrol, etc.

* Mixed Supply :-

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. It shall not be a mixed supply if these items are supplied separately.