

Ashit Shah

27 Input Tax Credit on Roof Top Solar System Installation & Commissioning Facts of the matter Applicant is engaged in the business of manufacturing and sale of welding wires is registered with the department. The applicant supplies its products & services after discharging GST @ 18%. The applicant has entered into an interconnection agreement with power distribution licensee (Madhya Gujarat Vij Company Ltd) for captive use of power generated by Roof Top Solar System and have recently installed a roof top solar system with a capacity of 440 KW (AC) on the factory roof for power generation. The applicant further states that the generated power is solely and captively used for manufacturing welding wires within the same premises. In light of the foregoing submissions, the applicant has sought advance ruling on the below mentioned question viz. - Whether the applicant is eligible to take I.....