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- Section 2(*30*) **341**
- Section 7 412
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- Scope of [Section 7 of the Central Goods and Services Tax Act, 2017] Where appellant is engaged in generation of power and it has awarded a contract to BHEL for purpose of erection, testing and commissioning of main plant package and such contract has timeline for completion of project and levy of liquidated damages, if not completed within time, liquidated damages is an independent supply and provisions of CGST Act would be applicable on payment of liquidated damages by contractor to appellant Maharashtra State Power Generation Co. Ltd., In re (AAAR Maharashtra) 411

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