M/S MANIPAL TECHNOLOGIES LIMITED (appellant; GSTIN 29AABCM9516H1Z8)

Appellate Authority for Advance Ruling — Karnataka

ORDER NO.KAR/AAAR 14-A/2019-20, DATE:04-02-2020 Dated **04.02.2020**

Q Questions Before the Authority

- Whether the Pattadar Pass Book cum Title Deed, printed and supplied by the appellant to the Government of Telangana, is a 'document of title' classifiable under HSN 4907, or an article of stationery (passbook) classifiable under HSN 4820, as held by the Advance Ruling Authority in KAR/ADRG 35/2019.

F Facts

The appellant holds a contract from the Government of Telangana, through Telangana State Technology Services Ltd, for secured printing and delivery of Pattadar Pass Book cum Title Deeds on behalf of the Chief Commissioner Land Administration. The appellant supplies the raw material, while the content is supplied electronically by the CCLA. The classification question matters because the appellant argued that the item is a document of title under HSN 4907, which would support a composite printing-service treatment at 6% under entry 27(i) of Notification 11/2017-Central Tax (Rate).

H Ruling

Classification of the Pattadar Pass Book cum Title Deed printed and supplied by the appellant	**HSN 4820 (passbook/stationery). Not HSN 4907 (document of title). Appeal dismissed.**	The order contains no separate RULING section; this row reflects the classification decided in the ORDER paragraph (para 38). The order does not separately decide the applicable GST rate.

The Appellate Authority upheld the Advance Ruling Authority's order KAR/ADRG 35/2019 dated 16.09.2019 and dismissed the appeal on all accounts. The Pattadar Pass Book cum Title Deed is **classifiable under HSN 4820** and is **not a document of title under Chapter Heading 4907** . The item carries evidentiary value but no fiduciary value in excess of its intrinsic value.

R Reasoning

The Authority examined the Telangana Records of Rights in Land and Pattadar Passbooks Act, 1971, including sections 3, 4, 5, 5-A, 6, 6-A, 6-B, 6-D and 7, and Rules 25 and 26 of the Telangana Rights in Land and Pattadar Passbook Rules, 1989. It found that the pass book is issued on the basis of the Record of Rights maintained by the Mandal Revenue Officer, and that it merely reflects that record. Under Rule 26, the title deed's evidentiary value is confined to creating an equitable mortgage under the Transfer of Property Act, 1882. A title that carries fiduciary value arises only from a registered document or a certificate issued after registration, and the pass book is updated from those documents. The Authority held that the appellant's case law concerned title disputes, not tariff classification, and that the question for tariff purposes is governed by the Customs Tariff headings and the

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

HSN Explanatory Notes.

P Provisions Relied On

- Section 101 of the CGST Act, 2017 and the corresponding KGST Act, 2017 provision (appellate order)
- Section 100 of the CGST Act, 2017 and KGST Act, 2017 (appeal)
- Section 98 of the CGST Act, 2017 and KGST Act, 2017 (application for advance ruling)
- Section 2(30) and Section 8 of the CGST Act, 2017 (composite supply), as argued by the appellant
- Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, entry 27 (argued by the appellant)
- CBEC Circular No. 11/11/2017-GST dated 20.10.2017 (relied on by the appellant)
- Customs Tariff Act, 1975: Chapter Headings 4907 and 4820, and Chapter 48 Note 12
- HSN Explanatory Notes, Chapter 4907 (relied on by the appellant)
- Telangana Records of Rights in Land and Pattadar Passbooks Act, 1971: sections 2(6-b), 2(7), 2(9), 3, 4, 5, 5-A, 6, 6-A, 6-B,…
- Telangana Rights in Land and Pattadar Passbook Rules, 1989: rules 25 and 26
- Registration Act, 1908 (referred to in sections 4, 5-A and 6-D)
- Transfer of Property Act, 1882 (equitable mortgage, in section 6A(5) and Rule 26)

! For the Practitioner

A printer of Telangana pattadar pass books will find this order useful as an authority that the pass book cum title deed falls under HSN 4820, and it is the first AAAR ruling on this question in Karnataka. The order does not decide the applicable GST rate, which the appellant argued under entry 27 of the rate notification, so the rate question remains open. The order's reasoning also depends on the 1971 Act and the 1989 Rules, so its reach to other state or document types is limited.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> kar aaar-14-a 2019-20 manipaltechnologiesltd.pdf

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