

Ashok Kumar Basu, carrying on business under the trade name Manali Enterprise

Authority for Advance Ruling — West Bengal

18/WBAAR/2018-19 dated 28.09.2018

Q Questions Before the Authority

- Whether GST is to be charged on the supply of printed question papers and, if so, at what rate and under what HSN or SAC code?
- Whether credit of the GST paid on the inputs used for provisioning the supply can be availed?

F Facts

The applicant is engaged in printing question papers for various educational boards, councils, and universities. The institutions provide the content, while the applicant provides the paper, ink, and other inputs to print the material in a specific format. The applicant sought a ruling on the classification of this activity and the eligibility to claim input tax credit.

H Ruling

Classification	SAC 9992	Classified as a service related to education
Taxability	Exempt	Exempt under Notification 12/2017-CT(Rate)
Input Tax Credit	Not eligible	Denied because the output supply is exempt

The authority held that the activity constitutes a supply of services rather than goods, classifiable under SAC 9992. It further ruled that the service is exempt from GST as it relates to the conduct of examinations. Consequently, the applicant is not eligible to claim input tax credit on inputs used for this supply.

R Reasoning

The authority determined that the applicant does not own the content and cannot transfer title, thus the activity is a service of printing. It relied on Serial No. 66(b)(iv) of Notification 12/2017-CT(Rate), which **wholly exempts services provided to an educational institution** relating to the conduct of examinations. Because the output supply is exempt, Section 17(2) of the GST Act prohibits the applicant from claiming input tax credit on the inputs used for that supply.

P Provisions Relied On

Section 2(52) of the GST Act

Section 2(102) of the GST Act

Section 7 of the GST Act

Section 17(2) of the GST Act

Section 97(2)(a),(d)&(e) of the GST Act

Notification No. 12/2017-CT(Rate) dated 28/06/2017

Notification No. 14/2018-CT(Rate) dated 26/07/2018

! For the Practitioner

This ruling confirms that printing question papers for educational institutions is an **exempt service under SAC 9992** rather than a supply of goods. Practitioners should note that this exemption precludes the supplier from claiming input tax credit on related purchases. It provides clarity for printers serving government and private educational boards regarding their tax liability and credit eligibility.

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 -> [wb_18_2018-19_dt_28.09.18_akb.pdf](#)

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