Colo Color (Prop. Hiral Pinkal Rambhia)

Authority for Advance Ruling — Maharashtra

GST-ARA-130/2018-19/B-60, Mumbai, dated 24.05.2019 (as printed in the… Dated **24.05.2019**

Q Questions Before the Authority

- Whether the activity of merely printing or reproducing the content given by the photographers / retail customers on pen drive, CD, memory card or any other storage media will be classifiable under Service Code 998912 or 998386?

F Facts

The applicant runs a retail chain of digital labs and studios under the brand Colo Photo Shop and is associated with a large number of photographers. Photographers and retail customers supply images on pen drives, CDs, memory cards or other storage media, and the applicant prints them in various sizes and formats on its digital lab machines. The applicant states that it does no editing or other processing; the photographers or customers do that before supplying the content.

H Ruling

Classification of merely printing or reproducing photographer or customer content on pen drive, CD, memory card or other storage media (SAC 998912 or 998386)	**SAC 998386; GST at 18% (9% CGST + 9% MGST)**	Relies on CBIC Circular No. 84/03/2019-GST dated 01.01.2019, which treats colour printing of images from film or digital media as falling under 998386. The order does not separately address the applicant's own description of its activity beyond that. The order's reference to the notification date is printed inconsistently (28.06.2017 and 28.06.2018); the rate entry relied on is Entry 21.

The activity of merely printing or reproducing content supplied on pen drive, CD, memory card or other storage media is classifiable under **SAC 998386** (photographic and videographic processing services). It is liable to GST at **18%** , being 9% CGST and 9% MGST.

R Reasoning

The authority held that the applicant's activity falls within the scope of CBIC Circular No. 84/03/2019-GST, which clarified that printing of pictures is covered by 998386 and that the explanatory notes to the scheme of classification exclude colour printing of images from film or digital media from 998912. It found the applicant is merely printing content and supplying colour prints, so the circular applies squarely. The authority distinguished the West Bengal AAR ruling in Photo Products Ltd. (30.05.2018) on two grounds: that ruling did not discuss 998386, and it predated the circular, so it was not in existence at that time. The order also states that the West Bengal ruling does not bind the authority. The applicant's argument that explanatory notes cannot govern a tariff entry and that 998912 and 998386 have equal merit was not separately accepted; the order rests on the circular.

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

P Provisions Relied On

- Section 97 and Section 98 of the CGST Act, 2017 and corresponding Sections of the Maharashtra GST Act, 2017
- Scheme of Classification of Services annexed to Notification No. 11/2017-Central Tax (Rate), including SAC 998386 and 998…
- Entry 21 of Notification No. 11/2017-Central Tax (Rate) (rate of 18% for 998386 as relied on in the order)
- CBIC Circular No. 84/03/2019-GST dated 01.01.2019 issued under F.No. 354/428/2018-TRU
- Explanation (ii) to Notification No. 11/2017-CT(Rate) (reference to Chapter, Section or Heading as read with the annexed sch…

! For the Practitioner

Photo labs and printing businesses that print on contract from customer-supplied media should note that this order classifies such work under 998386 at 18%, not under 998912 at 12%. The order follows the CBIC circular, so it is most useful as confirmation that the circular governs this fact pattern. It does not decide cases where the lab performs editing, retouching or other processing, and it is not binding on other authorities. The West Bengal ruling was distinguished, not overruled, so its result remains in place in that State. An appeal lies to the Maharashtra Appellate Authority for Advance Ruling.

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 -> maharashtra_aar_132_2018-19_colo_color_24.05.19.pdf

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