M/s. Datacon Technologies

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 100/2019, dated 27th September, 2019 Dated **27.09.2019**

Q Questions Before the Authority

- Whether the activity of offset printing of answer booklets, centre pinning and hand numbering, performed for the Karnataka State Secondary Education Board on the board's supplied design and watermark content, is a supply of goods or a supply of services.
- What is the correct classification and GST rate for the answer booklets supplied to the Karnataka State Secondary Education Board, given that the applicant classified the work under HSN 998912 at 12% and other vendors applied 18%.

F Facts

The applicant is a partnership firm registered under the GST Act engaged in offset printing, centre pinning and hand numbering of answer booklets. It received an order from the Karnataka State Secondary Education Board, which supplies the design, format and watermark content in soft copy, while the applicant supplies the paper and printing inputs. The applicant prints, pins and numbers the booklets and returns them to the board.

H Ruling

Whether the printing, centre pinning and hand numbering of answer booklets is a supply of goods or of services	**Supply of goods, falling under heading 4802, entry 112 of Schedule II to Notification 01/2017 Central Tax (Rate) dated 28.06.2017**	Reached because the printing of the board's watermark content was ancillary to the answer booklet, which is the principal supply, given that the paper and physical inputs belonged to the applicant.
Applicable GST rate on the answer booklets supplied to the Karnataka State Secondary Education Board	**6% CGST and 6% SGST**	The 12% rate under HSN 998912 claimed by the applicant was not accepted, and the 18% rate applied by other vendors was not addressed as such.

The Authority held that the supply of printed, centre pinned and hand numbered answer booklets to the board is **supply of goods** falling under heading 4802, entry 112 of Schedule II to Notification 01/2017 Central Tax (Rate), and is taxable at **6% CGST and 6% SGST** . The applicant's claimed classification under HSN 998912 at 12% was therefore not accepted.

R Reasoning

The Authority applied the test in CBEC Circular 11/11/2017-GST dated 20.10.2017, which asks whether printing or the printed product gives the essential character to the supply. Because the paper and physical printing inputs belonged to the applicant and only the content and format came from the board, the Authority treated the printing

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of that content as ancillary to the principal supply of the answer booklet. The supply was therefore classed as goods under Chapter 48 (heading 4802) rather than as a service under heading 9989. The Authority noted that the CGST and KGST Acts are materially identical, so one analysis applies to both.

P Provisions Relied On

- Section 97 of the CGST Act, 2017, KGST Act, 2017 and IGST Act, 2017 (advance ruling application)
- Sub-section (4) of Section 98 of the CGST Act, 2017 and KGST Act, 2017 (order of the Authority)
- Rule 104 of the CGST Rules, 2017 and KGST Rules, 2017
- CBEC Circular 11/11/2017-GST dated 20.10.2017 (principal supply test for printing of books, pamphlets and similar goods)
- Notification 01/2017-Central Tax (Rate) dated 28.06.2017, Schedule II, entry 112 (heading 4802)
- Chapters 48 and 49 of the Customs Tariff, referred to in the circular

! For the Practitioner

This ruling helps printers and pinning contractors who print government examination material on their own paper, since it treats the work as a supply of goods at 6% CGST and 6% SGST rather than a service. It settles the classification question for answer booklets supplied to the Karnataka State Secondary Education Board on these facts. It does not decide the position for printing where the recipient supplies the physical inputs, for other government bodies, or for other printed products, and as an advance ruling it binds only the applicant.

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_aar_100_2019_27.09.2019_dt.pdf

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