

## M/s. Edutest Solutions Private Limited

Authority for Advance Ruling — Gujarat

**ADVANCE RULING NO. GUJ/GAAR/R/2018/16, dated 23.8.2018**

### Q Questions Before the Authority

- Whether activity of printing of question papers on behalf of educational institutions can be classified as activity of supply of goods or supply of services.
- If it is supply of services, referring to Sr. No. 27 of Notification 11/2017-CTR dtd : 28.06.2017 as amended by Notification 31/2017-CTR dtd.: 13.10.2017, then benefit of Sr. No. 66 of Notification 12/2017-CTR dtd. : 28.06.2017 is allowable, as amended by Notification No. 2/2017-CTR of 25.01.2018; or
- If it is supply of goods, then question paper printing should be treated as exempted goods at Sr. No. 119 of exempted list liable at Nil rate of tax under Chapter heading / subheading of 4901 10 10 of "Printed books including Braille books", or It should be covered by Schedule I at Sr. No. 201 liable to tax at 2.5% under "Brochures, leaflets and similar printed matter, whether or not in single sheets".

### F Facts

The applicant is engaged in the confidential printing of educational test papers for various state and national education boards and institutes. The applicant receives manuscript material from these clients and performs the composition, typesetting, printing, packing, and delivery of the sealed question papers. The applicant sought a ruling on whether this activity constitutes a supply of goods or services and its taxability under GST.

### H Ruling

| Classification of activity         | Supply of service | Classifiable under heading 9989                                     |
|------------------------------------|-------------------|---------------------------------------------------------------------|
| Supply to educational institutions | Exempt            | Covered by Sr. No. 66 of Notification 12/2017-Central Tax (Rate)    |
| Supply to other recipients         | Taxable           | Covered by Sr. No. 27(i) of Notification 11/2017-Central Tax (Rate) |

The authority ruled that the activity is a **supply of service** classifiable under heading 9989. Services provided to educational institutions for the conduct of examinations are **exempt** under Sr. No. 66 of Notification No. 12/2017-Central Tax (Rate). For recipients other than educational institutions, the service is taxable under Sr. No. 27(i) of Notification No. 11/2017-Central Tax (Rate).

### R Reasoning

The authority determined that since the applicant uses its own paper but prints content owned by the client, the printing is the principal supply, constituting a service under heading 9989. Relying on Circular No. 11/11/2017-GST, it held that the service is a composite supply where the printing is the predominant element. It

further interpreted the phrase 'relating to' in Sr. No. 66 of Notification No. 12/2017-Central Tax (Rate) broadly, concluding that printing question papers for examinations falls within the scope of services relating to the conduct of examinations by an educational institution.

## **P Provisions Relied On**

Section 2(90) of the CGST Act

Section 97(2) of the CGST/GGST Act

Notification No. 12/2017-Central Tax (Rate)

Notification No. 11/2017-Central Tax (Rate)

Circular No. 11/11/2017-GST

## **! For the Practitioner**

This ruling confirms that printing question papers for educational institutions is a service and is exempt from GST. It provides a clear distinction between services provided to educational institutions versus other commercial entities. Practitioners can use this to argue for the exemption of similar examination-related printing services, provided the client qualifies as an educational institution.

### **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](http://www.gstcouncil.gov.in) -> [guj.16-2018-19 dt 23.08.18 espl.pdf](#)

Prepared 21-10-2026.

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