

M/s. K L Hi-tech Secure Print Ltd

Authority for Advance Ruling — Telangana

TSAAR Order No. 10/2018, dated 26-07-2018

Q Questions Before the Authority

- Whether printing of pre-examination items, post-examination items, and scanning/processing of results for educational boards is an exempted supply of service?
- What is the classification and GST rate for the supply of printing of cheque books?
- What is the classification and GST rate for the printing and supply of Aadhaar Cards on paper?
- What is the classification and GST rate for the printing and supply of Polyvinyl chloride (PVC) Cards?

F Facts

The applicant is engaged in printing security documents for various clients including educational boards, banks, and government authorities. They perform services ranging from printing examination materials and cheque books to printing and dispatching Aadhaar cards and PVC cards. The applicant sought clarification on the taxability and classification of these diverse printing activities under the GST regime.

H Ruling

Examination services	Exempt	Under Entry 66 of Notification 12/2017-Central Tax (Rate)
Cheque books (bank paper)	5% GST	Classified as job work service
Cheque books (printer paper)	Exempt	Classified as goods under HSN 4907
Aadhaar cards	12% GST	Classified as service under HSN 9989
PVC cards	18% GST	Classified as goods under HSN 3920

The authority ruled that services provided to educational institutions for conducting examinations are exempt. Printing of cheque books is treated as a service at 5% GST when paper is supplied by banks, but as an exempt supply of goods when the printer provides the paper. Aadhaar card printing is classified as a service at 12% GST, while PVC card printing is classified as a supply of goods at 18% GST.

R Reasoning

The authority applied the principle of **composite supply** and determined the **predominant element** of each transaction. For examination services, it relied on the exemption for services relating to the conduct of examinations by educational institutions. For cheque books and Aadhaar cards, it distinguished between job work services and the supply of goods based on who provides the physical inputs. PVC cards were treated as a supply of goods because the printer provides the plastic cards, making the printing ancillary to the supply of the card itself.

P Provisions Relied On

Section 96(1) of TGST Act, 2017	Section 100(1) of CGST/TGST Act, 2017
Notification No. 12/2017-Central Tax (Rate)	Notification No. 11/2017-Central Tax (Rate)
Notification No. 02/2017-Central Tax (Rate)	Notification No. 1/2017-Central Tax (Rate)
Circular No. 11/11/2017-GST	

! For the Practitioner

This ruling provides a clear framework for distinguishing between **printing services** and the **supply of goods** based on the ownership of physical inputs. It helps practitioners categorize printing contracts by applying the test of principal supply. However, it does not provide a universal rule, as taxability remains highly dependent on the specific contractual terms regarding the supply of raw materials.

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 -> tsaar_10.2018_26.07.18.pdf

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