M/s Manaswi Das, 20-D Beli Road, New Katra, Allahabad, U.P. 211002 (GSTIN 09ABOPD6102D1Z1), as printed in the order. The listing names M/s Arvind Printers, which does not appear in the document.

Authority for Advance Ruling — Uttar Pradesh

Order No. 27(ii) dated 11.03.2019 (the order number is handwritten on th… Dated **11.03.2019**

Q Questions Before the Authority

- Whether the activity of printing question papers on behalf of educational institutions can be classified as a supply of goods or a supply of services.
- Whether GST is to be charged on such supply and, if so, at what rate and under what HSN or SAC code.

F Facts

The applicant is a registered GST taxpayer engaged in confidential printing and supply services. For educational boards and examiner bodies, it composes, typesets, prints, packs, transports and supplies sealed question papers, while the manuscript content is supplied by the board or institution and its usage rights remain with them. The applicant also offers scanning and result-processing services, which the order describes but does not rule on.

H Ruling

Whether printing of question papers is a supply of goods or services	**Supply of services, classifiable under heading 9989 of the scheme of classification of services**	Reached on the basis that the supply of printing is the principal supply, since the usage rights in the content belong to the board or institution and the physical inputs belong to the applicant. The question papers are not treated as goods because they are not marketable.
Rate of GST and HSN or SAC code for the printing of question papers	**12% (CGST 6% plus SGST 6%, or IGST 12%) for supplies to customers other than educational institutions. Exempt under Sr. No. 66 of Notification 12/2017-Central Tax (Rate) where the service is provided to an educational institution.**	The order gives heading 9989 as the classification and does not state a separate SAC code. The exemption applies only where the recipient is an educational institution as defined in clause (y) of para 2 of Notification 12/2017-Central Tax (Rate).

The authority held that printing question papers is a supply of services, not goods, and classifiable under heading

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

9989 of the scheme of classification of services. Printing of question papers for customers other than educational institutions attracts GST at 12% (CGST 6% plus SGST 6%, or IGST 12%). The exemption under Sr. No. 66 of Notification 12/2017-Central Tax (Rate) is available only where the service is provided to an educational institution as defined in that notification.

R Reasoning

The authority applied the TRU Circular 11/11/2017-GST dated 20.10.2017 to find that the applicant's scope of work is essentially printing, with the content supplied by the customer. It treated printing as the principal supply because the applicant's physical inputs were used in the work and the intangible content belonged to the board or institution. It then applied the definition of 'Educational Institutions' in para 2(y) of Notification 12/2017-Central Tax (Rate). It concluded that the Sr. No. 66 exemption is confined to services supplied to such institutions, and that all other printing of question papers falls under Sr. No. 27(i) of Notification 11/2017-Central Tax (Rate), as amended, at 12%. The applicant's cited rulings from West Bengal and Gujarat were filed at the hearing, but the order does not discuss them in its reasoning.

P Provisions Relied On

- Section 98 of the GST Act, 2017 (advance ruling)
- TRU Circular No. 11/11/2017-GST dated 20.10.2017
- Notification No. 12/2017-Central Tax (Rate), para 2(y) (definition of Educational Institutions) and Sr. No. 66 (exemption)
- Notification No. 11/2017-Central Tax (Rate), Sr. No. 27(i), as amended
- Heading 9989 of the scheme of classification of services

! For the Practitioner

This ruling helps printers of examination question papers who work from customer-supplied content. It settles that such printing is a service under heading 9989, and that the 12% rate applies unless the customer is an educational institution, in which case the Sr. No. 66 exemption may apply. It does not decide the scanning and result-processing services described in the application, and it gives no separate SAC code. The ruling binds only the applicant and the jurisdiction concerned, so the full order should be read before it is relied on elsewhere.

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 -> up_aar_27_11.03.2019_md.pdf

Prepared 31-10-2026.

About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

Pune (HQ)
RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Mumbai
104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Delhi
3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Gurugram
Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram…

Ahmedabad
Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp…

Talk to us: **+91 94594 56700** | sales@patronaccounting.com | patronaccounting.com

Patron Accounting LLP