

M/s Codeword Process and Printers

Authority for Advance Ruling — Karnataka

KAR.ADRG 17/2026

Dated 16.03.2026

Q Questions Before the Authority

- Whether the printing of exam papers provided to universities is exempt from tax in terms of sl.no.66 (b) (iv) of the Notification No. 12/2017-Central (Tax) Rate dated 28.06.2017, as amended.

F Facts

The applicant is engaged in the business of printing and supplying examination question papers to various universities. These papers are printed strictly according to the specifications, formats, and designs provided by the universities. The applicant does not deviate from the standards set by the universities for these services.

H Ruling

Exemption for printing of exam papers for universities

Exempt from levy of GST

Covered under Entry Serial No. 66(b)(iv) of Notification No. 12/2017-Central (Tax) Rate

The Authority ruled that the service of printing examination question papers supplied to universities constitutes a service relating to the conduct of examinations. Consequently, these services are covered under Entry Serial No. 66(b)(iv) of Notification No. 12/2017-Central (Tax) Rate and are **exempt from the levy of GST**.

R Reasoning

The Authority determined that universities qualify as educational institutions under paragraph 2(y) of the notification. It held that the expression 'relating to' in Entry Serial No. 66(b)(iv) is of wide amplitude and encompasses ancillary services like printing question papers that are **indispensable and integrally connected** to the conduct of examinations. Relying on judicial precedents and circulars, the Authority concluded that such services have a direct and proximate nexus with the conduct of examinations by an educational institution.

P Provisions Relied On

Section 97(2)(b) of the CGST Act, 2017

Section 97(2)(e) of the CGST Act, 2017

Entry Serial No. 66(b)(iv) of Notification No. 12/2017-Central (Tax) Rate

Paragraph 2(y) of Notification No. 12/2017-Central (Tax) Rate

Circular No. 151/07/2021-GST



For the Practitioner

This ruling provides clarity for printers and service providers working with universities, confirming that printing exam-related materials is an **exempt service**. It reinforces the broad interpretation of services 'relating to' the conduct of examinations. Practitioners can use this to support exemption claims for similar ancillary services provided to recognized educational institutions.

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 -> 4-aar-codeword process and printers-compressed.pdf

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