M/s Evergreen Publication (India) Ltd

Authority for Advance Ruling — Punjab

ORDER NO. AAR/GST/PB/004 Dated **13.08.2018**

Q Questions Before the Authority

- Whether the Lab manuals generally for class 6th to 12th printed by printing/publishing industry as prescribed by education boards & written by author(s), is a tax free product falling under heading 4901 attracting nil duty.

F Facts

The applicant is engaged in printing and publishing educational Lab Manuals for classes VI to XII following syllabi prescribed by CBSE and other Educational Boards. These manuals comprise substantial printed textual material, instructional content, questions and answers, along with some blank pages/spaces for students to conduct exercises. The applicant sought an advance ruling to clarify whether these publications are classifiable as exempt printed books or taxable laboratory notebooks.

H Ruling

Classification and taxability of Lab Manuals for classes VI to XII	**Heading 4901, attracting Nil rate of tax**	Applicable where printed instructional content forms the primary character and blank spaces are merely incidental

The Authority for Advance Ruling held that the Lab Manuals published by the applicant are classifiable under **GST Tariff heading 4901** as printed books. Consequently, these goods attract a **Nil rate of tax** . The inclusion of blank spaces for exercises does not alter their primary character as printed educational books.

R Reasoning

The ruling relied on CBEC Circular No. 1052/01/2017-CX and Circular No. 1057/06/2017-CX, which establish that classification turns on whether printing is incidental to primary use for writing, or vice versa. Examination of a sample manual revealed 203 pages of printed instructional text and 158 blank exercise pages. The primary objective of the publication is to impart knowledge according to the prescribed educational syllabus, making the writing space merely incidental. Therefore, after balancing the facts and principles laid down in the circulars, the product falls under Chapter Heading 4901 rather than Chapter Heading 4820.

P Provisions Relied On

Heading 4901	Heading 4820
Circular No. 1052/01/2017-CX dated 23.02.2017	Circular No. 1057/06/2017-CX dated 07.07.2017
Notification No. 12/2017	Section 98(4) of the CGST Act, 2017

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

Section 98(4) of the Punjab GST Act, 2017

! For the Practitioner

This ruling settles that educational workbooks and lab manuals containing pre-printed instructional material are exempt from GST under **heading 4901** . It establishes the **predominant character test** , confirming that incidental blank exercise pages do not reclassify printed text into taxable stationery under heading 4820.

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 -> aar_gst_pb_04_13.08.2018_evergreen.pdf

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