M/s Laxmi Traders (Pramod Kumar), C-9, Industrial Area, Sikandrabad, Bulandshahar, Uttar Pradesh (GSTIN 09APPPK6139J1ZA)

Authority for Advance Ruling — Uttar Pradesh

Order No. 48, dated 06-01-2020 (Authority for Advance Ruling, Uttar Pra… Dated **06.01.2020**

Q Questions Before the Authority

- What is GST rate on job work of printing and colouring of textile fabrics provided by manufacturer of textile fabric?

F Facts

The applicant is a proprietorship doing printing and dyeing of textile fabrics that a manufacturer supplies for processing. The applicant uses its own colours, dyes and chemicals, with printing machines and some manual printing, and returns the processed fabric to the manufacturer. The jurisdictional officer reported that the activity is a composite supply, that the applicant pays tax only on the service part, and that dyeing and colouring services are notified under HSN 9997 at 9%. The applicant contended that the rate is 2.5% CGST and 2.5% SGST, relying on the 16th GST Council meeting and Notification 11/2017-Central Tax (Rate).

H Ruling

GST rate on job work of printing and colouring of textile fabrics supplied by a manufacturer of textile fabric	****Application not admitted**; no rate determined**	Under the proviso to Section 98(2) CGST Act, 2017, because the question was already decided in the applicant's proceedings before the SGST authority (refund rejection order RFD-06 dated 20.07.2019). The applicant did not appeal that order.

The Authority did not admit the application. It held that the question had already been decided by the SGST authorities at Sikandrabad, whose refund rejection order dated 20.07.2019 discussed the classification and rate of the applicant's activity. The applicant had not appealed that order. The Authority therefore gave no ruling on the rate on the merits.

R Reasoning

The Authority examined the jurisdictional officer's letter dated 03.01.2020, which stated that a Show Cause Notice (RFD-08) had been issued and that the refund claim was rejected by RFD-06 dated 20.07.2019. It noted that the rejection order had discussed classification and rate of duty at length. Applying the proviso to Section 98(2), the Authority held that it could not admit a question already decided in any proceedings of the applicant under the Act. The order does not analyse the 5% or 2.5%+2.5% rate claimed by the applicant, nor the 9% rate for HSN 9997 noted by the officer.

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

P Provisions Relied On

Section 98(2) of the CGST Act, 2017, including the proviso barring admission where the question is already pending or decid…

Section 103(2) of the CGST Act, 2017 (validity of the ruling)

Section 104(1) of the CGST Act, 2017 (ruling declared void)

! For the Practitioner

This order is useful for showing that an advance ruling application can be refused under the Section 98(2) proviso where the same question has already been decided against the applicant in another proceeding, such as a refund rejection. It leaves the rate question open, so the applicant's 5% and 2.5%+2.5% claims and the officer's HSN 9997 at 9% view remain unresolved. A practitioner should obtain the RFD-06 refund rejection order dated 20.07.2019, which is not in this file, to see what rate and classification it actually decided.

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_48_06.01.2020_lt.pdf

Prepared 16-11-2026.

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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