M/s Macro Media Digital Imaging Private Limited

Authority for Advance Ruling — Andhra Pradesh

AAR No.40/AP/GST/2019 Dated **10.12.2019**

Q Questions Before the Authority

- Whether the transaction of printing of content provided by the customer, on poly Vinyl Chloride banners, and supply of such printed trade advertisement material is supply of goods.
- What is the classification of such trade advertisement material if the transaction is a supply of goods.

F Facts

The applicant prints trade advertisements (billboards, banners, building wraps, signage and similar items) on PVC materials such as vinyl, back-lit flex, block-out flex and foam board. It procures the blank PVC material itself, prints the customer-supplied artwork on a computer-controlled digital printer, and supplies the printed item to the customer's shipping address. Its invoices show separate charges for 'printing' and 'supply'. Under the pre-GST VAT regime it was treated as a works contract in Andhra Pradesh.

H Ruling

Whether printing of customer-supplied content on PVC banners, and supply of the printed trade advertisement, is a supply of goods	****Supply of goods only****	Treated as goods under Section 7 of the CGST Act read with Schedule II, paragraph 1(a), because title in the printed goods is transferred. The applicant's composite-supply argument was not expressly decided.
Classification of the trade advertisement material if it is a supply of goods	**HSN 4911, rate 12% (CGST 6% + SGST 6%)**	Under Notification No.1/2017-Central Tax (Rate) dated 28.06.2017, Sl.No.132.

The authority held that the supply of printed trade advertisement material is a **supply of goods only** , under Section 7 of the CGST Act read with Schedule II, paragraph 1(a) (transfer of title in goods). It held that the material falls under HSN 4911 and attracts GST at 12% (CGST 6% and SGST 6%) under Notification No.1/2017-Central Tax (Rate), Sl.No.132.

R Reasoning

The authority focused on the transfer of title in the printed material, which Schedule II, paragraph 1(a) treats as a supply of goods. It then placed the printed material in heading 4911 under Notification No.1/2017-Central Tax (Rate), Sl.No.132, relying on Circular No.11/11/2017-GST dated 20.10.2017 (para 5) on printing contracts and on the consolidated FAQ (Sl.No.59, F.No.332/2/2017-TRU) on printed posters. The applicant had argued at length that the transaction is a composite supply with goods as the principal supply under Sections 2(30), 2(90) and 8, and had relied on Section 2(52) and 2(102) and on its own earlier advance ruling. The order's discussion does not analyse those arguments, and the ruling rests on the title-transfer and circular analysis. The applicant had cited

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

Section 9 for the title-transfer rule, while the authority cited Section 7.

P Provisions Relied On

- Section 7 of the CGST Act, 2017, read with Schedule II, paragraph 1(a) (transfer of title in goods is a supply of goods)
- Section 97(2) and Section 98 of the CGST Act and the APGST Act (advance ruling)
- Notification No.1/2017-Central Tax (Rate) dated 28.06.2017, Sl.No.132, HSN 4911, 12%
- Circular No.11/11/2017-GST dated 20.10.2017, para 5 (printing contracts)
- Consolidated FAQ, Sl.No.59, F.No.332/2/2017-TRU
- Applicant's cited but not adopted provisions: Section 2(30) (composite supply), Section 2(52) (goods), Section 2(90) (principal…

! For the Practitioner

A practitioner can use this order to support treating customer-specified printing on PVC and similar substrates, with title passing to the customer, as a supply of goods classified under HSN 4911 at 12%. It is an advance ruling binding only on the applicant, and it is not a general authority on composite supply. The order does not resolve whether printing services on customer-owned material are a separate service, and it does not analyse the applicant's composite and principal-supply arguments, so those points should be checked in the full order.

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 -> ap_aar_40_2019_10.12.2019_mmdipl.pdf

Prepared 15-11-2026.

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