M/s Macro Media Digital Imaging Private Limited, Plot 44, Apparel Export Park, Auto Nagar, Visakhapatnam-530012, Andhra Pradesh

Authority for Advance Ruling — Andhra Pradesh

AAR No.40/AP/GST/2019 dated:10.12.2019 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 advertising material such as billboards, banners, building wraps and signage on PVC, flex and similar materials. It procures the blank PVC material itself, prints customer-supplied artwork on a computer-controlled digital printer, and supplies the finished item to the customer's shipping address. Its invoices show separate 'printing' and 'supply' charges, and its pre-GST VAT treatment varied from state to state between works contract and pure sale.

H Ruling

Q1: Whether printing of customer-supplied content on PVC banners and supply of the printed trade advertisement material is a supply of goods	****Supply of goods**, as per Section 7 read with Schedule II, para 1(a) of the CGST Act, 2017**	The ruling rests on transfer of title in the printed goods. The order does not separately analyse composite supply under Section 2(30) or the printing-as-service argument.
Q2: Classification of such trade advertisement material if it is a supply of goods	****HSN 4911**, Sl.No.132 of Notification No.1/2017-Central Tax (Rate) dated 28.06.2017; **12%** (CGST 6% + SGST 6%)**	The rate follows the notification and the clarifications in Circular No.11/11/2017-GST and FAQ Sl.No.59. The ruling is subject to the applicant's facts as stated.

The authority held that supply of the printed trade advertisement material is a supply of goods, because the applicant transfers title in the printed goods to the customer under Section 7 read with Schedule II, para 1(a) of the CGST Act. It classified the material under HSN 4911 at a combined rate of 12% (CGST 6% and SGST 6%) under Notification No.1/2017-Central Tax (Rate).

R Reasoning

The authority treated the applicant as transferring title to printed goods, which it held falls within the deemed

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supply of goods in Section 7 read with Schedule II, para 1(a). It then relied on the department's own clarifications, Circular No.11/11/2017-GST dated 20.10.2017 (para 5) and the consolidated FAQ (Sl.No.59) under F.No.332/2/2017-TRU, to treat printed advertising material of this kind as falling under HSN 4911 at 12%. The order does not engage with the applicant's composite supply arguments under Section 2(30) and Section 8, or with its Section 2(52) and 2(102) analysis, beyond recording them.

P Provisions Relied On

- Section 7 of the CGST Act, 2017 read with Schedule II, para 1(a) (transfer of title in goods is a supply of goods)
- Notification No.1/2017-Central Tax (Rate) dated 28.06.2017, Sl.No.132 (HSN 4911 at 12%)
- Circular No.11/11/2017-GST dated 20.10.2017, para 5 (taxability of printing contracts)
- Consolidated FAQ, Sl.No.59, under F.No.332/2/2017-TRU dated December 2017
- Section 98 of the CGST and APGST Acts (advance ruling procedure)

! For the Practitioner

The ruling supports a position that printed advertising material supplied with title passing to the customer is goods under HSN 4911 at 12%, and it is useful to printers in Andhra Pradesh facing the goods-or-services question. It is binding only on the applicant and its stated facts. It does not decide the works contract, pure job-work or composite supply questions in any depth, so a practitioner should read the full order before relying on it for a different business model.

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 no.40-2019 macro media digital imaging.pdf

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