

M/s. Macro Media Digital Imaging Private Limited

Authority for Advance Ruling — Telangana

TSAAR Order No. 4/2018

Dated 30.05.2018

Q Questions Before the Authority

- Whether the printed advertisement materials classifiable as 'supply of goods'?
- If yes, whether it is classifiable under chapter heading 4911 of first schedule to Customs Tariff Act, 1975?

F Facts

The applicant is engaged in the manufacturing and sale of digital printed trade advertising material such as flex banners. Clients provide only design specifications and sizes, while all physical inputs (paper, ink, and flex) are procured entirely by the applicant. The applicant transfers title in the printed goods to the clients and recovers charges for transportation, packing, and installation.

H Ruling

Classification of printed advertisement materials as supply of goods	Classifiable as 'supply of goods'	Transfer of title in goods where physical inputs belong to the printer.
Classification under chapter heading 4911 of Customs Tariff Act, 1975	Classifiable under chapter heading 4911; rate of tax is 6% CGST + 6% SGST (12% GST)	Covered under Sl. No. 132 of Schedule-II of Notification No. 1/2017-Central Tax (Rate).

The authority held that the printed advertisement materials manufactured and supplied by the applicant constitute a **supply of goods**. Further, the goods are classifiable under **Tariff Heading 4911** and attract GST at the rate of 12% (6% CGST + 6% SGST).

R Reasoning

Under Section 7 read with Schedule II Sl. No. 1(a) of the CGST Act, 2017, any transfer of title in goods constitutes a **supply of goods**. This is supported by TRU Circular No. 11/11/2017-GST, which clarifies that printing contracts where the printer owns the physical inputs are supplies of goods. Based on Chapter Note 5 to Chapter 49 of the Customs Tariff Act, 1975, trade advertising materials fall under **Tariff Heading 4911**, attracting 12% GST as per Notification No. 1/2017-Central Tax (Rate).

P Provisions Relied On

Section 2(52) of CGST Act, 2017

Section 7 of CGST Act, 2017

Schedule II Sl. No. 1(a) of CGST Act, 2017

TRU Circular No. 11/11/2017-GST dated 20-10-2017

Notification No. 1/2017-Central Tax (Rate) dated 28-06-2017

Heading 4911 of Customs Tariff Act, 1975

! For the Practitioner

Establishes that custom-printed advertising materials (e.g., flex banners) are a **supply of goods** classified under HSN 4911 at 12% GST when the printer supplies all raw materials. It does not decide the classification for contracts where the customer provides the underlying paper or material.

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 -> tsaar_04-2018_telangana.pdf

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