

Photo Products Company Pvt Ltd

Authority for Advance Ruling — West Bengal

06/WBAAR/2018-19

Dated 30.05.2018

Q Questions Before the Authority

- whether the activity carried out by the Applicant is supply of goods or service and whether the activity carried out by the Applicant is taxable under HSN 4911 or SAC 9989

F Facts

The Applicant prints content supplied by customers onto light-sensitive photographic paper. Customers provide digital content on media such as CDs, DVDs, HDDs, or pen drives containing photos, posters, or layouts. The files are transferred via computer and exposed onto photographic paper using digital minilabs or LED exposure printers, followed by chemical processing.

H Ruling

Printing of photographs from media	Classifiable under SAC 9989 (Supply of service), taxable at 12%	Taxable under Serial No. 27(i) of Notification No. 11/2017-Central Tax (Rate)
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The activity carried out by the Applicant, namely **printing of photographs from media**, is classifiable as a supply of service under **SAC 9989**. The activity is taxable at **12%** under Serial No. 27(i) of Notification No. 11/2017-Central Tax (Rate) dated 28/06/2017, as amended.

R Reasoning

The content printed is specific to individual customers, and the Applicant never holds ownership of the content to transfer title, which is an essential condition for supply of goods under Paragraph 1(a) of Schedule II to the GST Act. The resulting photo prints are not marketable commodities in the open market and have no value as independent goods to anyone other than the specific customer. Relying on the Apex Court ruling in Rainbow Colour Lab, the dominant intention is the **provisioning service of printing**, where the supply of paper and chemicals is purely incidental. Additionally, printing does not fall under the definition of works contract under Section 2(119) of the GST Act.

P Provisions Relied On

Section 97(2)(a) of the CGST/WBGST Act, 2017

Paragraph 1(a) of Schedule II to the CGST/WBGST Act, 2017

Section 2(119) of the CGST/WDGST Act, 2017

Heading 4911 of the First Schedule of the Customs Tariff Act, 1975

SAC 9989

Notification No. 11/2017 – Central Tax (Rate) dated 28/06/2017

Notification No. 31/2017 – Central Tax (Rate) dated 13/10/2017

Section 103 of the CGST Act, 2017

Section 104(1) of the CGST Act, 2017

! For the Practitioner

This ruling settles that **custom photo printing from customer-supplied digital media** is a supply of printing service under SAC 9989 and not a supply of goods under HSN 4911. Practitioners can use this to defend service classification and a 12% GST rate for photo labs and custom digital printers where goods have no independent commercial value to third parties.

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 -> wbaar06 2018-19 dt30-05-18 photo products.pdf

Prepared 18-10-2026.

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