

M/s. Rashmiben Sanjaykumar Hemani

Authority for Advance Ruling — Gujarat

GUJ/GAAR/R/2026/29

Dated 04.08.2026

Q Questions Before the Authority

- Whether GST rate of 5% or 18% is applicable on the job work services of offset printing provided by the applicant on Kraft Paper and Duplex Paper supplied by the Corrugated box manufacturer/Packaging Industries w.e.f. 22.09.2025, in terms of Notification No.15/2025-Central Tax (Rate) dated 17.09.2025?
- Whether paper cutting charges, paper sheet loading charges, bundle unloading charges and plate charges shown separately on Sale invoice, are ancillary to and form part of the principal supply of printing services, and whether the same GST rate applicable to printing service would apply to such charges?

F Facts

The applicant provides offset printing services on Kraft Paper and Duplex Paper supplied by packaging industries on a job work basis. The applicant performs various intermediate processes including cutting, plate making, printing, and finishing before returning the goods to the principal. The applicant sought a ruling on the applicable GST rate for these services and the tax treatment of ancillary charges shown separately on invoices.

H Ruling

GST rate on job work services of offset printing	18% (9% CGST + 9% SGST)	Applicable as the goods are taxable at 18%.
Taxability of ancillary charges	Not required	Rendered redundant by the answer to the first question.

The Authority ruled that the job work services provided by the applicant constitute a composite supply with offset printing as the principal supply. Consequently, the applicable GST rate is 18% (9% CGST + 9% SGST) because the underlying goods (Kraft and Duplex paper) are taxable at 18%. The second question regarding ancillary charges was not answered as it became redundant in view of the first ruling.

R Reasoning

The Authority determined that the sequence of activities constitutes a **composite supply** under Section 2(30) of the CGST Act, 2017, with offset printing as the principal supply. Relying on Notification No. 11/2017-Central Tax (Rate), it held that the concessional rate of 2.5% for job work is only applicable if the goods themselves are taxable at 2.5% or Nil. Since Kraft and Duplex paper are taxable at 18% under Notification No. 09/2025-Central Tax (Rate), the job work services fall under the residual entry for job work services taxable at 18%.

P Provisions Relied On

Section 2(30) of the CGST Act, 2017

Section 2(68) of the CGST Act, 2017

Section 8(a) of the CGST Act, 2017

Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017

Notification No. 09/2025-Central Tax (Rate) dated 17.09.2025

Notification No. 15/2025-Central Tax (Rate) dated 17.09.2025

! For the Practitioner

This ruling clarifies that job work services on paper products are subject to the **18% GST rate** if the input goods are taxable at 18%, effectively denying the lower 5% rate often sought by job workers. It reinforces the principle that the tax rate for composite job work services is contingent upon the taxability of the goods being processed. Practitioners should note that the Authority did not explicitly rule on the taxability of ancillary charges, leaving that specific aspect open for interpretation.

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 -> 5-rashmiben hemani 0001.pdf

Prepared 11-10-2026.

About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

Pune (HQ)

RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Delhi

3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

Mumbai

104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Gurugram

Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram...

Talk to us: **+91 94594 56700** | sales@patronaccounting.com | patronaccounting.com