M/s Manipal Technologies Ltd.

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 35/2019, Date: 16-09-2019 Dated **16.09.2019**

Q Questions Before the Authority

- Whether the Pattadar Passbook cum Title Deed (PPB cum TD) is a 'Document of Title' so as to classify under HSN 4907, or a 'Passbook' under HSN 4820.

F Facts

The applicant, part of the Manipal Group, won a tender floated by Telangana State Technology Services Ltd. on behalf of the Chief Commissioner, Land Administration, for secured printing and delivery of Pattadar Passbook cum Title Deeds to pattadars and landowners. The applicant procured the security materials, printed the PPB cum TD from data supplied by the State in electronic form, and supplied it, charging IGST at 12 per cent under SAC 9989 by relying on entry 27(i) of Notification No. 8/2017-Integrated Tax (Rate). The classification question was raised to avoid future disputes over the correct rate.

H Ruling

Classification of the PPB cum TD (document of title under HSN 4907 or passbook under HSN 4820)	****HSN 4820 (passbook)**. Not HSN 4907.**	The ruling answers the classification question only. The order does not address the applicant's IGST rate argument under entry 27(i) or heading 9989.

The Authority held that the Pattadar Passbook cum Title Deed is appropriately classifiable under HSN 4820 as a passbook. It did not accept that the PPB cum TD is a document of title under HSN 4907. The Authority reasoned that the Record of Rights is the actual record of title, and the passbook and title deed merely reflect the legal position in that record.

R Reasoning

The Authority examined the Telangana Rights in Land and Pattadar Passbooks Act, 1971. It noted that Section 3 requires a Record of Rights to be prepared and maintained, and that Section 6A(2) requires the Mandal Revenue Officer to issue the title deed and passbook on the basis of that record. It concluded that the Record of Rights is the actual record of title, while the passbook and title deed are records conveying the legal position in it. It also relied on Section 5A, which requires an occupant under an unregistered transfer to regularise the transfer by paying registration fees and stamp duty, to hold that the ultimate document of title is the instrument registered under the Registration Act, 1908. The findings do not expressly engage with the HSN Explanatory Note under 4907(F), the CBIC circulars, or the CROSS ruling that the applicant relied on.

P Provisions Relied On

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

Section 97 and Section 98(4) of the CGST Act, 2017, and the corresponding KGST Act, 2017 provisions (order invoked for rul…
Rule 104 of the CGST Rules, 2017 and the KGST Rules, 2017
Telangana Rights in Land and Pattadar Passbooks Act, 1971, Section 3 (Record of Rights)
Telangana Rights in Land and Pattadar Passbooks Act, 1971, Section 5A (regularisation of unregistered transfers)
Telangana Rights in Land and Pattadar Passbooks Act, 1971, Section 6A(1) to (5) (passbook and title deed)
Transfer of Property Act, 1882 and Registration Act, 1908, as referred to in Section 6A(5)
Notification No. 8/2017-Integrated Tax (Rate) dated 28-06-2017, entry 27 (reproduced in the application, not decided by the A…
CBIC Circular No. 11/11/2017-GST dated 20.10.2017, para 4 (cited by applicant)
HSN Explanatory Note, heading 4907(F) (cited by applicant)
CBIC Circular No. 1052/01/2017-CX dated 23.02.2017 (cited by applicant)
CROSS Ruling No. NY I84754 dated 05.08.2002 (cited by applicant)

! For the Practitioner

This ruling is useful for practitioners classifying state-issued land passbooks and title deeds, and it supports classifying such documents under HSN 4820 rather than 4907. It also shows the Authority's reasoning that the registered instrument, not the passbook, is the ultimate document of title. The order does not decide the IGST rate for printing services under heading 9989 and entry 27(i), which the applicant had also raised. Anyone relying on the rate position should check the full order and the application for how that issue was handled.

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 -> kar_aar_35_2019_manipaltechnologieslimited.pdf

Prepared 08-11-2026.

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