M/s Pattabi Enterprises, Plot No.70/71, Hootagalli Industrial Area, Mysore - 570 018

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 46/2019, Dated: 17th September, 2019 Dated **17.09.2019**

Q Questions Before the Authority

- Whether 'Access Card' printed and supplied by the applicant, based on contents provided by its customer, is rightly classifiable under HSN 4901 10 20 under the description 'brochures, leaflets and similar printed matter whether or not in single sheet'.
- Whether such 'Access Card', so printed and supplied, attracts GST at 5% under IGST and 2.5% CGST plus 2.5% SGST for intra-State supplies, under Notification No. 1/2017-CT(Rate) Sl. No. 201 and Notification No. 1/2017-IT(Rate) Sl. No. 201, dated 28.06.2017 and the corresponding SGST/UTGST notifications.

F Facts

The applicant is a partnership printing firm that manufactures cartons, boxes, labels, pamphlets, brochures and similar printed matter. It prints 'Access Cards' for its customer M/s Trilok Security Systems India Pvt. Ltd., which supplies all the content, while the applicant supplies the paper, ink and other physical inputs. The applicant says the cards are issued free of cost to pilgrims by temples such as Tirumala Tirupati Devasthanams and Shri Shiv Khori Shrine Board, and carry safety information, restrictions on stay time and Government of India matter on the reverse.

H Ruling

Classification of printed 'Access Card' under HSN 4901 10 20 (brochures, leaflets and similar printed matter)	**Not accepted. Classifiable under SAC 9989 as a service**	The Authority treated the printing as a composite supply with the principal supply being the service of rights to stay in temple precincts and associated privileges, so the supply is not a supply of goods under Chapter 49.
Applicable GST rate: 5% IGST and 2.5% CGST plus 2.5% SGST under Sl. No. 201 of Notification 1/2017	**Rejected. 9% CGST, 9% SGST and 18% IGST apply**	The Authority relied on Serial No. 27 of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 for the 9% rate, and held the interstate supply attracts 18% IGST.

The Authority held that the 'access cards' and similar material printed by the applicant with contents supplied by the recipient are not goods under Chapter 49 but are a composite supply whose principal supply is a service, classifiable under **SAC 9989** . It ruled that the supply attracts **9% CGST and 9% SGST, and 18% IGST** , rejecting the applicant's proposed 5% rate. The order does not accept the applicant's classification under HSN 4901 10 20.

R Reasoning

The Authority relied on CBIC Circular No. 11/11/2017-GST dated 20.10.2017, which distinguishes printing of content supplied by the recipient, where the principal supply is a service, from printed goods made with the

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

printer's physical inputs, where goods are the principal supply. It found that the card carries rights to stay in temple precincts and other privileges that can only be issued by the recipient, so the printing is a composite supply with service as the principal supply. Applying Section 8(1)(a) of the CGST Act, the Authority treated the composite supply as a supply of service. It therefore held that the rate applicable is the service rate, not the goods rate sought by the applicant.

P Provisions Relied On

- Section 97 of the CGST Act, 2017 and Section 97 of the KGST Act, 2017, read with Rule 104 of the CGST and KGST Rules…
- Section 8(1)(a) of the CGST Act, 2017 (composite supply)
- CBIC Circular No. 11/11/2017-GST dated 20.10.2017 (printing of content supplied by recipient)
- Serial No. 27 of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 (9% rate relied on by the Authority)
- Heading 9989 of the scheme of classification of services (SAC 9989)
- Notification No. 1/2017-CT(Rate) and 1/2017-IT(Rate) Sl. No. 201 dated 28.06.2017 (cited by the applicant, not accepted)
- HSN 4901 10 20 (brochures, leaflets and similar printed matter, cited by the applicant)

! For the Practitioner

This order helps printers who print customer-supplied content where the printed item carries rights, privileges or services attached to it, as the Authority treated the printing as a service rather than goods. It confirms that the CBIC circular's principal-supply test can move such printing from a goods rate to a 9% CGST and SGST service rate, with 18% IGST on interstate supplies. The order does not decide the classification of ordinary printed matter, such as brochures or pamphlets with no attached rights, and as an advance ruling it binds only the applicant. A practitioner should check whether the client's printed item carries comparable attached rights before relying on it.

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_46_2019_pattabi_ent._17.09.19.pdf

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