

# M/s. Raja Slates Pvt. Ltd.

Authority for Advance Ruling — Gujarat

**ADVANCE RULING NO. GUJ/GAAR/R/2018/12 dated 30.07.2018**

## Q Questions Before the Authority

- Classification of Teachers' Slate and Students' Slate
- Applicability of GST exemption on Teachers' Slate
- Applicability of Reverse Charge Mechanism on job work for tax-free goods

## F Facts

The applicant manufactures and supplies 'Teachers' Slate' and 'Students' Slate' for educational purposes under orders from the Gujarat Council of Elementary Education. They sought a ruling on the classification and taxability of these items, as well as the tax liability on job work services received for these products. The applicant argued that both types of slates should be treated as tax-free.

## H Ruling

|                       |                             |                                                                         |
|-----------------------|-----------------------------|-------------------------------------------------------------------------|
| <b>Classification</b> | <b>Tariff Heading 96.10</b> | Classified as slates and boards with writing or drawing surfaces        |
| <b>Tax Rate</b>       | <b>Exempt</b>               | Eligible for exemption under Notification No. 2/2017-Central Tax (Rate) |
| <b>Job Work</b>       | <b>Taxable</b>              | Subject to RCM under Section 9(4) of the CGST/GGST Act                  |

The authority held that both 'Teachers' Slate' and 'Students' Slate' are classifiable under Tariff Heading 96.10 and are eligible for GST exemption. Regarding job work, the authority ruled that manufacturing services on physical inputs owned by others constitute a supply of services, and tax is payable under the Reverse Charge Mechanism when received from an unregistered supplier.

## R Reasoning

The authority applied the common parlance test to determine that both products are 'slates' and thus fall under the exemption provided by Notification No. 2/2017-Central Tax (Rate). It relied on the Harmonised System of Nomenclature (HSN) Explanatory Notes for Heading 96.10 to confirm the classification. For job work, it cited Schedule II of the CGST Act, which defines such processes as a supply of services, and Section 9(4) regarding the liability of a registered recipient to pay tax on services received from an unregistered supplier.

## P Provisions Relied On

Section 9(4) of the CGST Act, 2017

Section 9(4) of the GGST Act, 2017

Schedule II of the CGST Act, 2017

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

Notification No. 2/2017-Central Tax (Rate)

Tariff Heading 96.10

## ! For the Practitioner

This ruling confirms that educational slates, regardless of size or minor design differences, are **exempt from GST** under HSN 9610. It serves as a reminder that even if the final product is tax-exempt, **job work services** performed on those goods remain a taxable supply of services. Practitioners should note that the RCM liability for unregistered job workers remains applicable unless a specific exemption is available.

### 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](http://www.gstcouncil.gov.in) -> [guj.12-2018-19 dt 30.07.18 rspl.pdf](#)

Prepared 21-10-2026.

### 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](mailto:sales@patronaccounting.com) | [patronaccounting.com](http://patronaccounting.com)