M/s. Sukee Printpack LLP, Plot No. A-14, Printech Park Cluster, Harohalli Industrial Area, Kanakapura Taluka, Ramanagar District - 562112 (GSTIN 29ADIFS0500L1Z0). The listing's name 'Sukhi Printpack llp' differs from the printed name.

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 36/2019, Date: 16-09-2019 Dated **16.09.2019**

Q Questions Before the Authority

- Whether printing on paper and paper board that the applicant itself purchases, where the content is supplied by the customer and the printed paper or board is then supplied back to the customer, is a supply of goods or a supply of services, and what rate applies.
- Whether printing on paper and paper board belonging to the customer, where the content is supplied by the customer and the printed paper or board is returned to the customer, is a supply of goods or a supply of services, and what rate applies.

F Facts

The applicant prints customer-supplied content on paper and paperboard, either bought by the applicant or belonging to the customer, and returns the finished printed goods. Its process runs from board cutting through printing, lamination, UV coating and foil stamping, punching, pasting, inspection and dispatch. Some raw materials are sourced locally and some are supplied by customers, and the applicant sometimes uses its own materials for the whole job.

H Ruling

Printing on customer-supplied paper where the final printed item is a book, journal or periodical (para 10.1(a))	**Entry 26(i)(d) of Notification 11/2017-CT(Rate) dated 28.06.2017. Rate 2.5% CGST plus 2.5% SGST.**	Applies where the materials on which printing is done are provided by the customer.
Printing on customer-supplied paper where the final item is other than a book, journal or periodical but is a Chapter 48 or 49 good (para 10.1(b))	**Entry 26(ia)(b) of Notification 11/2017-CT(Rate) dated 28.06.2017. Rate 6% CGST plus 6% SGST.**	Applies to jobwork printing of all goods under Chapter 48 or 49 that attract CGST at 6 per cent.

Jobwork printing on customer-owned materials not covered by the two items above (para 10.1(c))	**Entry 26(iii) of Notification 11/2017-CT(Rate) dated 28.06.2017. Rate 9% CGST plus 9% SGST.**	Residual category for manufacturing services on goods owned by others.
Printing of newspapers, books, journals or periodicals on the applicant's own paper, where the customer supplies only content (para 10.2(a))	**Entry 27(i) of Notification 11/2017-CT(Rate) dated 28.06.2017. Rate 6% CGST plus 6% SGST.**	Applies where the physical inputs including paper belong to the printer.
Printing of other materials on the applicant's own paper, where the customer supplies only content (para 10.2(b))	**Entry 27(ii) of Notification 11/2017-CT(Rate) dated 28.06.2017. Rate 9% CGST plus 9% SGST.**	Applies to printing other than newspapers, books, journals and periodicals.

The authority held that where the applicant's own paper is printed, the printing is a composite supply, and the rate is that of the principal supply under the applicable entry. Where the customer's material is printed as job work, the activity falls under entries 26(i)(d), 26(ia)(b), 26(iii), 27(i) or 27(ii) of Notification 11/2017-Central Tax (Rate), depending on the product and the owner of the physical inputs. **The rates range from 2.5 percent to 9 percent CGST, each matched by an equal SGST rate.**

R Reasoning

The authority treated printing on the applicant's own paper as a composite supply under section 2(30) of the CGST Act, with section 8(a) of the CGST Act directing that the composite supply be taxed as the principal supply. The scan's wording on this point is inconsistent: one passage describes the paper as the principal supply, while the conclusion treats printing as the principal supply. The authority then classified customer-owned printing as job work, under the Chapter 9988 manufacturing services entries of Notification 11/2017-CT(Rate). It also noted that the CGST and KGST provisions are the same, so references to the CGST Act apply to the KGST Act as well. The applicant's contention that printing should be treated as a supply of goods was not accepted on its terms.

P Provisions Relied On

- Section 97 of the CGST Act, 2017 and the corresponding KGST Act provision
- Rule 104 of the CGST Rules, 2017
- Section 2(30) of the CGST Act (composite supply)
- Section 2(90) of the CGST Act (principal supply)
- Section 8 of the CGST Act (tax liability on composite and mixed supplies)
- Notification 11/2017-Central Tax (Rate) dated 28.06.2017, entries 26(i)(d), 26(ia)(b), 26(ii)(b), 26(iii), 27(i) and 27(ii), as cited i…
- Notification 31/2017-Central Tax (Rate) dated 13.10.2017, as cited by the applicant
- Circular No. 11/11/2017-GST dated 20.10.2017, as cited in the order

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

Notification 1/2017-Integrated Tax (Rate) dated 28.06.2017, cited by the applicant

Notification 12/2012 dated 17.03.2012 (service tax exemption), cited by the applicant only

! For the Practitioner

A printer doing job work on customer-owned paper can use entries 26(i)(d), 26(ia)(b) or 26(iii) to fix its rate, depending on whether the output is a book, journal or periodical, a Chapter 48 or 49 good, or something else. Where the printer supplies its own paper, entries 27(i) and 27(ii) apply. The order does not decide the disputed question of whether printed goods under Chapter 48 or 49 can be treated as goods rather than services, and it does not address the applicant's point about the 12% rate on printed cartons under heading 4819.

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_36_2019_sukheeprintpackllp.pdf

Prepared 08-11-2026.

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