

Swapna Printing Works Private Limited

Authority for Advance Ruling — West Bengal

28/WBAAR/2018-19 dated 21.12.2018

Q Questions Before the Authority

- Whether activities undertaken by procuring orders from a foreign party to print religious texts and thereafter deliver them to various places in India can be classified as supply of goods or supply of services.
- Whether this activity can be classified as export.

F Facts

The applicant is a printing business that received orders from a foreign entity, Gideons International, to print and bind Bibles. The printed materials are delivered to various locations within India as specified by the customer. The applicant does not own the content rights, which remain with the foreign entity.

H Ruling

Classification	Supply of services	Classifiable under SAC 9989
Export status	Not an export	Recipient is located in India

The authority ruled that the activity constitutes a supply of services classifiable under SAC 9989. It further held that the activity does not qualify as an export of services because the recipient is located in India and the transaction does not meet the criteria for export under the IGST Act.

R Reasoning

The authority relied on a TRU clarification stating that printing where the publisher provides the content is a supply of service. Because the printed Bibles are delivered to recipients in India, the condition that the recipient must be located outside India for an export is violated. Furthermore, the authority noted that the invoices were raised in INR, casting doubt on the requirement that payment be received in convertible foreign exchange. The decision turned on Section 2(6) of the IGST Act and the definition of recipient under Section 2(93) of the GST Act.

P Provisions Relied On

Section 97(2)(a) of the CGST/WBGST Acts	Section 97(2)(e) of the GST Act
Section 2(6) of the IGST Act	Section 2(93) of the GST Act
Notification No 11/2017-CT (Rate) dated 28.06.2017	Notification No 31/2017-CT (Rate) dated 13.10.2017

F. No. 354/263/2017-TRU dated 20th October 2017



For the Practitioner

This ruling confirms that **printing services where the printer does not own the content** are classified as a supply of services rather than goods. It serves as a warning that domestic delivery of printed materials, even if ordered by a foreign entity, **precludes the classification of the transaction as an export of services**. Practitioners should note that the authority strictly enforces the location of the recipient and the currency of payment requirements for export status.

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 -> [wb_28_2018-19_dt_21.12.2018-spwpl.pdf](#)

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