M/S. THE BANGALORE PRINTING AND PUBLISHING CO. LIMITED, No.88 Mysore Road, Chamarajapet, Bangalore-560018

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 45/2019, dated 17th September, 2019 Dated **17.09.2019**

Q Questions Before the Authority

- Whether the activity of printing of Question Paperbooks is to be covered under HSN 4901 under the description 'Printed books, including Braille books' in Serial Number 119 of Notification No.2/2017 Central Tax (Rate), or under sub-clause (vi) of clause (b) in serial Number 66 with SAC 9992 of Notification No.12/2017.

F Facts

The applicant prints books, journals, question papers and calendars. A State Government institution ordered printing of question paper booklets of 40 to 60 pages for the State Level Higher Second Examinations. The institution supplies the content by soft copy, manuscript or email, and the applicant prints it using its own paper and ink, then delivers the booklets to a designated place of the institution.

H Ruling

Whether printing of question papers falls under HSN 4901 (printed books) or is a service	**Supply of services under Heading 9989; not goods under HSN 4901**	Treated as a composite supply in which the principal supply is the service of printing the content supplied by the recipient, given the rights and confidentiality involved.
Whether the supply is covered under SAC 9992 / Sl. No. 66 of Notification No. 12/2017 Central Tax (Rate)	**Covered under Sl. No. 66 of Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017, and the corresponding KGST notification**	Applies to services to an educational institution relating to conduct of examination. The heading 9992 is only indicative, per the explanation in para 3(ii), so the classification difference does not affect coverage.

The printing of question papers with content supplied by educational institutions is a **supply of services under Heading 9989** , not a supply of goods under HSN 4901. Such supply is covered under **Sl. No. 66 of Notification No. 12/2017 Central Tax (Rate)** and the corresponding KGST notification, as services relating to the conduct of examination.

R Reasoning

The authority first applied the CBIC circular dated 20.10.2017 on printing of content supplied by the recipient, and treated the arrangement as a composite supply whose principal supply is service. It then held that the expression

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'relating to' in Sl. No. 66 is broad, relying on the Supreme Court in Doypack Systems (P) Ltd v. Union of India, so that services relating to conduct of examination include printing of question papers. Finally, it relied on the explanation in para 3(ii) of Notification No. 12/2017, under which the headings and service codes are only indicative, to hold that the heading 9992 does not exclude the supply. The order also notes the later clause (iv) inserted in the Explanation by Notification No. 14/2018 for State Educational Boards.

P Provisions Relied On

- Section 97 of the CGST Act, 2017 and Section 97 of the KGST Act, 2017
- Rule 104 of the CGST Rules, 2017 and KGST Rules, 2017
- Section 98(4) of the CGST Act, 2017 and KGST Act, 2017 (order heading)
- Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017, Sl. No. 66 (clause (b)(iv)) and para 2(y) (definition of education…
- Para 3(ii) Explanation to Notification No. 12/2017 Central Tax (Rate)
- Notification No. 14/2018 Central Tax (Rate) dated 26.07.2018, inserting clause (iv) in the Explanation to para 3
- CBIC Circular No. 11/11/2017-GST dated 20.10.2017 on composite supply of printing
- Doypack Systems (P) Ltd v. Union of India, 1988 (36) ELT 201 (SC), on the meaning of 'relating to'
- Heading 9989 and SAC 9992 under the scheme of classification of services
- Notification No. 2/2017 Central Tax (Rate), Sl. No. 119 (HSN 4901), referred to in the question and considered only to the ext…

! For the Practitioner

This ruling helps printers who print question papers or similar examination material for educational institutions or examination boards on customer-supplied content. It settles that such work is a service under Heading 9989 and falls under the Sl. No. 66 exemption-type entry for services relating to conduct of examination, not HSN 4901 goods. It does not decide the rate or exemption position under other entries, the treatment of printing of ordinary books or journals, or cases where the printer supplies paper or content itself. Because the scan is partly faint, the practitioner should check the exact text of sub-clause (iv) against the notification before relying on it, since the question refers to sub-clause (vi).

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_45_2019_tbppcl_17.09.19.pdf

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