

GIB/DL/SONKA/06.04.18/AAR-37

Advance Ruling Category : Classification and Registration

State : Delhi

Order No.: GIB/DL/SONKA/06.04.18/AAR-37

Name of Entry :

M/s Sonka Publications (India) Private Limited

Date : 06-04-2018

Product/ Service Involve :

Engaged in supply of printed books for child i.e. sulekha Sarita Part A, Sulekha Sarita Part B and Sulekha Sarita 1-5

Breif Issue :

1. Whether these books are classifiable as printed books/ Drawing book falling HSN 4901 or 4903 or Exercise book falling under HSN 4820?
2. Whether applicant is liable for registration, if it is engaged in supply of goods or services that are not liable to tax or wholly exempt from tax under the GST Act?

Decision of Advance Ruling Authority :

1. The product supplied by the applicant would be classified under HSN 4820 and not 4901 or 4903.
2. The applicant is liable for registration if it has liability under reverse charge mechanism irrespective of the situation that it has no liability to pay GST as supplier of goods and/or services.