

GIB/DD/TEMPLE/28.05.18/AAR-104

Advance Ruling Category : Classification

State : Daman & Diu

Order No.: GIB/DD/TEMPLE/28.05.18/AAR-104

Name of Entry :

Temple Packaging Pvt. Ltd.

Date : 28-05-2018

Product/ Service Involve :

Printed Leaflet

Breif Issue :

Classification of Printed Leaflet manufactured by them in their factory out of their own raw material-paper/ink and with the contents supplied by the purchaser.

Clarification sought as to whether the same is to be considered as supply of goods or supply of services.

Decision of Advance Ruling Authority :

Printing of leaflet/Pamphlet falls under the category of supply of services falling under SAC No. 9989.