

GIB/KN/Macro Media/17.02.2020/AAR-303

Advance Ruling Category : Classification

State : Karnataka

Order No.: GIB/KN/Macro Media/17.02.2020/AAR-303

Name of Entry :

Macro Media Digital Imaging Pvt. Ltd

Date : 17-02-2020

Breif Issue :

Facts & Issue Of The Case :

The applicant is engaged in the business of printing of trade advertising material (Billboards, Building Wraps, Fleet Graphics, Window Graphics, Trade show graphics Etc.) which require raw material such as poly vinyl, flex ,paper, cloth printing inks etc., are produced by themselves.

Advance Ruling has been sought on the following issues:

Whether the transaction of printing of content provided by the customer, on (PVC) banners and supply of such printed trade advertisement material is a supply of goods.

What is the classification of such trade advertisement material if the transaction is supply of goods?

What is the classification and applicable rate of CGST on the supply of such trade advertisement material if the transaction is that of supply of services ?

Decision of Advance Ruling Authority :

Decision :

The transaction of printing of content provided by the customer, on (PVC) banners and supply of such printed trade advertisement material is a supply of services.

The classification of aforesaid supply of service is 9989 of the scheme of classification of services.

The applicable rate of GST on the supply of aforesaid service is 18% upto 30.10.2017 & 12% effective from 31.10.2017 as per entry No.27 of the Notification No.11/2017-Central Tax (Rate) dated 28.06.2017. as amended.