

GIB/WB/Macro Media/19.09.2019/AAR-334

Advance Ruling Category : Classification

State : West Bengal

Order No.: GIB/WB/Macro Media/19.09.2019/AAR-334

Name of Entry :

Macro Media Digital Imaging Pvt. Ltd

Date : 19-09-2019

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. The following appeal has been filed M/s Macro Media Digital Imaging Pvt. Ltd.,55 Canal East Road, Kolkata-700085 against the Ruling passed by the West Bengal Advance Ruling Authority vide Order No. 15/WBAAR/2019-20 dated 19.08.2019.

The Appellant argued that the product description in their invoice is mentioned as “Printing and Supply of Trade Advertisement Material 1-N1144911”, because what they supply are primarily goods. However, we find that in the purchase order no. 5000060092 dated 12.04.2019, ITC Limited has mentioned the order description as service — “Digital Printing — Outdoor”. Also in purchase order issued to the Appellant under no. 018/EIMPL/18-19 dated 24.05.2018 issued by Eden Media Pvt. Ltd. the particular of charges has been mentioned as “Printing charges for I no. of Blackback flex”.

Decision of Advance Ruling Authority :

Decision :

The following AAAR can be referred in context of decision made in AAR Macro Media Digital Imaging Pvt. Ltd , West Bengal

Thus, it is clear beyond doubt that what the Appellant supplies is nothing but service. Hence, we find no basis in the argument of the Appellant that it supplies goods only. In view of above discussion we find no infirmity in the ruling pronounced by the WBAAR.

The appeal thus fails and stands disposed accordingly.