

**GIB/AP/Macro media/10.12.2019/AAR-368**

**Advance Ruling Category :** Classification of Supply

**State :** Andhra Pradesh

**Order No.:** GIB/AP/Macro media/10.12.2019/AAR-368

**Name of Entry :**  
MACRO MEDIA DIGITAL IMAGING PRIVATE LIMITED

**Date :** 10-12-2019

**Breif Issue :**

**Facts & Issue Of The Case :**

The applicant M/s Macro Media Digital Imaging Private Limited is engaged in the business of printing of trade advertising material, for which required raw materials such as poly vinyl, flex, paper, cloth printing inks etc. are being procured by themselves. The activity of printing is based on specification provided by the clients in terms of design, size, material specification etc.

The applicant states that their activity of printing on such poly vinyl material with trade monograms of the customers constitutes 'manufacture' in terms of Central Goods and Service Tax Act 2017 and such manufactured products are supplied by the applicant to the customers.

The applicant, seeking an advance ruling in respect of :

1. Whether the transaction of printing of content provided by the customer, on poly Vinyl Chloride banners and supply of such printed trade advertisement material is supply of goods.
2. What is the classification of such trade advertisement material if the transaction is a supply of goods?

**Decision of Advance Ruling Authority :**

**Decision :**

1. The supply of printed trade advertisement material is classified under Goods only as per Section 7 of CGST Act, 2017 read with Schedule-II Sl.No.1 (a) of

CGST Act, 2017

2. It is classifiable vide Notification No.1/2017 - Central Tax (Rate) dated 28.06.2017 under Sl.No.132 Chapter /Heading/ Sub-Heading/Tariff item 4911 and attracts tax rate of 12% (CGST 6% + SGST 6%).