

**GIB/MH/Bangalore printing/17.09.2019/AAR-396**

**Advance Ruling Category :** HSN

**State :** Karnataka

**Order No.:** GIB/MH/Bangalore printing/17.09.2019/AAR-396

**Name of Entry :**

The Bangalore Printing and Publishing Co. Ltd.

**Date :** 17-09-2019

**Breif Issue :**

**Facts & Issue Of The Case :**

The applicant M/s The Bangalore Printing and Publishing Co. Limited (hereinafter called “applicant”) bearing GSTIN number 29AAACT7191G1Z1 has filed an application for Advance Ruling under Section 97 of the **CGST Act, 2017** read with Rule 104 of **CGST Rules 2017** and Section 97 of the **KGST Act, 2017** read with Rule 104 of **KGST Rules 2017**, in FORM GST ARA-01 by discharging the fee of Rs.5,000/- each under the CGST Act and the KGST Act. It is a Private Limited Company registered under the Goods and Services Act, 2017 and is engaged in printing.

The applicant, seeking an advance ruling in respect of :

“Whether the activity of printing of Question Paperbooks is to be covered under HSN 4901 under the description “Printed books, including Braille books” in Serial Number 119 of **Notification No.2/2017 Central Tax (Rate)** or under the sub-clause (vi) of clause (b) in serial Number 66 with SAC 9992 of Notification No.12/2017”.

The applicant contends that it is not clear to them whether the activity of printing of Question Paper Books is to be covered under HSN 4901 under the Description Printed books, including Braille books in Serial Number 119 of **Notification No.2/2017 Central Tax (Rate)** or under the sub-clause (vi) of clause (b) in serial Number 66 with SAC 9992 of **Notification No.12/2017**.

The applicant states that they provide services to Secondary Boards and Institutions. The State educational Boards are also covered under the definition of educational institutes for the limited purpose of providing services by way of conduct of examination. Sr. No. 66 of **Notn. No.12/2017 – Central Tax (Rate) dated 28.06.2017** uses the term ‘services relating to’. The expression ‘relating to’ has been interpreted by the Honb’le Supreme Court in Doypack Systems (P) Ltd.

**Decision of Advance Ruling Authority :**

**Decision :**

1. The activity of printing of question papers by the applicant with the content supplied by educational institutions constitutes a supply of services under Heading 9989 of the scheme of classification of services.
2. The supply of services as above to educational institutes, as defined from time to time, would be covered under Sl. No. 66 of [Notification No.12/2017 – Central Tax \(Rate\) dated 28.06.2017](#) and corresponding Notification issued under KGST Act, 2017