

GIB/WB/PHOTO PRODUCTS/30.05.18/AAR-80

Advance Ruling Category : Classification and Rate

State : West Bengal

Order No.: GIB/WB/PHOTO PRODUCTS/30.05.18/AAR-80

Name of Entry :

M/s. Photo Products Company Pvt Ltd

Date : 30-05-2018

Product/ Service Involve :

Printing of photographs from media

Breif Issue :

The applicant is printing content provided by the customers. Classification of the nature of the activity and tariff head required.

Decision of Advance Ruling Authority :

The activity carried out by the Applicant “printing of photographs from media” is classifiable under SAC 9989.

The activity carried on by the Applicant, thus is taxable at 12% under Serial No. 27 (i) of Notification No. 11/2017 – Central Tax (Rate) dated 28/06/2017 (1135 – FT dated 26/06/2017 of the State Tax), as stood amended vide Notification No. 31/2017 – Central Tax (Rate) dated 13/10/2017 (1795 – FT dated 13/10/2017 of the State Tax).