

GIB/PB/EVERGREEN PUB/13.08.18/AAR-146

Advance Ruling Category : Classification and Rate

State : Punjab

Order No.: GIB/PB/EVERGREEN PUB/13.08.18/AAR-146

Name of Entry :

Evergreen Publication (India) Ltd.

Date : 13-08-2018

Product/ Service Involve :

Lab manual

Breif Issue :

Lab manuals generally for class 6th to 12th printed by printing / publishing industry as prescribed by education boards and written by author(s), whether is tax free product falling under heading 4901 attract nil duty?

Decision of Advance Ruling Authority :

The lab manual being published by the applicant which comprises of a bulk of instructional/educational printed material as per syllabus of education board and which also contains some blank pages for the students to practice or write, would be classified under the heading 4901 as a printed books which carry nil rate of tax.