

GIB/KN/DATACON/27.09.2019/AAR-212

Advance Ruling Category : Category

State : Karnataka

Order No.: GIB/KN/DATACON/27.09.2019/AAR-212

Name of Entry :
Datacon Technologies

Date : 27-09-2019

Breif Issue :

Issue & Fact of the Case:

The applicant execute the work contract for customers, that is offset printing of answer booklets, center pinning and hand numbering, according they have classified it under HSN code no. 998912 attracting 12% GST however the other vendors for the said work seems to have applied slab rate of 18% and have ruling is requested?

The applicant is in receipt of an order for printing, center pinning and hand numbering of answer booklet.

All the material required for printing including paper belongs to the applicant.

The content of water mark to be printed on each page of the answer booklets along with format and design is provided Karnataka state secondary education board.

As per the **circular no 11/11/2017** the activity of the applicant is supply of service. As per **notification no 01/2017 Central Tax (Rate)** the activity is falling under the **heading 4802 of Entry 112** and is taxable at 6% CGST and 6% SGST.

Decision of Advance Ruling Authority :

Decision:

The supply of printed, center pinned and hand numbered answer booklet to the Karnataka state secondary education board constitutes supply of goods falling under the heading 4802 under the notification 01/2017 central tax rate and taxable at 6% CGST and 6% SGST.