

**AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICE TAX
UTTAR PRADESH**

4, Vibhuti Khand, Gomti Nagar, Lucknow-

ADVANCE RULING NO. UP ADRG 74 /2021

DATED 23/02/2021

PRESENT:

1. Shri Abhishek Chauhan

Additional Commissioner, Central Goods and Service Tax

Audit Commissionerate, Lucknow

.... ..Member (Central Tax)

2. Shri Dinesh Kumar Verma

Joint Commissioner, State Goods and Service TaxMember (State Tax)

1.	Name of the Applicant	M/s Vardhman Infotech (Trade Name) Neelam Singh (Legal Name) H.No. 199, Green Heights, Opp SVBP University of Agriculture and Technology, Roorkee Road, NH-58 Bypass, Meerut- 250110
2.	GSTIN or User ID	09AGBPS6170Q1ZM
3.	Date of filing of Form GST ARA-01	26.11.2020
4.	Represented by	Shri Sudhir Hudda (Authorized representative)
5.	Jurisdictional Authority-Centre	Range-I, Division-Meerut-I
6.	Jurisdictional Authority-State	Sector-Sardhana
7.	Whether the payment of fees discharged and if yes, the amount CIN	Yes RBIS19110900535131 UBIN20120900013797

**ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 & UNDER SECTION 98
(4) OF THE UPGST ACT, 2017**

1. M/s Vardhman Infotech, Legal Name-Neelam Singh, H.No. 199, Green Heights, Opp SVBP University of Agriculture and Technology Roorkee Road, NH-58 Bypass, Meerut-250110 (here in after referred to as the applicant) is a registered assessee under GST having GSTIN: 09AGBPS6170Q1ZM.

2. The applicant is engaged in supply of stationary items and has sought advance ruling on following questions-

- I. Supply of OMR Sheets, Answer Sheets/Examination Copies Printed with logo and name of educational Institution/University name is covered under which category under GST. Is it supply of goods or supply of service?
 - II. If goods, under which HSN code it is covered and if services under which service the above said supply would be covered?
 - III. Supply of above OMR Sheets, Answer Sheets/Examination copies are taxable or exempted under GST?
3. As per declaration given by the applicant in Form ARA-01, the issue raised by the applicant is neither pending nor decided in any proceedings under any of the provisions of the Act, against the applicant.
4. The application for advance ruling was forwarded to the Jurisdictional GST Officer to offer their comments/views/verification report on the matter. The Additional Commissioner, Grade-I, Commercial Tax, Meerut Zone, Meerut vide his letter No. 1531/एडी०कमि०ग्रे०-1वा०क०में०जो०में० dated 25.01.2021 submitted that Supply of OMR Sheets, Answer Sheets/Examination Copies Printed with logo and name of educational Institution/University name is a mixed supply and such supply is a supply of service having SAC Code 9989 (other manufacturing services, publishing, printing & reproduction service) and GST rate @ 18%.
5. The applicant was granted a personal hearing on 18.02.2021 which was attended through video conference by Shri Sudhir Hudda, the authorized representative of the applicant during which he explained the questions raised by him and requested to pass ruling on the said questions.

DISCUSSION AND FINDING

6. At the outset, we would like to make it clear that the provisions of both the CGST Act and the UPGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the UPGST Act. Further for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / UPGST Act would be mentioned as being under the 'CGST Act'.
7. We have gone through the Form GST ARA-01 filed by the applicant and observed that the applicant has ticked following issues on which advance ruling required-
- (1) *classification of any goods or services or both;*
 - (2) *Applicability of a notification issued under the provisions of the Act*
 - (3) *Admissibility of input tax credit of tax paid or deemed to have been paid*
 - (4) *Determination of the liability to pay tax on any goods or services or both*
 - (5) *whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.*

At the outset, we find that the issue raised in the application is squarely covered under Section 97(2) of the CGST Act 2017. We therefore, admit the application for consideration on merits.

8. We have gone through the submissions made by the applicant and have examined the same. We observe that the applicant has sought advance ruling on the following questions-

- I. Supply of OMR Sheets, Answer Sheets/Examination Copies Printed with logo and name of educational Institution/University name is covered under which category under GST. Is it supply of goods or supply of service?
- II. If goods, under which HSN code it is covered and if services under which service the above said supply would be covered?
- III. Supply of above OMR Sheets, Answer Sheets/Examination copies are taxable or exempted under GST?

9. We find that the applicant has not submitted her interpretation of law in respect of questions on which advance ruling have been sought. The jurisdictional officer of state jurisdiction has opined that supply of OMR Sheets, Answer Sheets/Examination Copies Printed with logo and name of educational Institution/University name is a mixed supply and such supply is a supply of service having SAC Code 9989 (other manufacturing services, publishing, printing & reproduction service) and GST rate @ 18%.

10. We find that Circular No. 11/11/2017-GST dated 20.10.2017 has clarified that-

2. In the above context, it is clarified that supply of books, pamphlets, brochures, envelopes, annual reports, leaflets, cartons, boxes etc. printed with logo, design, name, address or other contents supplied by the recipient of such printed goods, are composite supplies and the question, whether such supplies constitute supply of goods or services would be determined on the basis of what constitutes the principal supply.

3. Principal supply has been defined in Section 2(90) of the Central Goods and Services Tax Act as supply of goods or services which constitutes the predominant element of a composite supply and to which any other supply forming part of that composite supply is ancillary.

4. In the case of printing of books, pamphlets, brochures, annual reports, and the like, where only content is supplied by the publisher or the person who owns the usage rights to the intangible inputs while the physical inputs including paper used for printing belong to the printer, supply of printing [of the content supplied by the recipient of supply] is the principal supply and therefore such supplies would constitute supply of service falling under heading 9989 of the scheme of classification of services.

11. The applicant has sought advance ruling on GST on supply of OMR Sheets, Answer Sheets/Examination Copies Printed with logo and name of educational Institution/University and it is obvious that said supply has been made by using the physical input including paper of the applicant.

12. We are of the view that as per the Circular No. 11/11/2017-GST dated 20.10.2017, the supply of OMR Sheets, Answer Sheets/Examination Copies Printed with logo and name of

educational Institution/University is composite supply and the principal supply is the supply of printing falling under heading 9989 of the scheme of classification of services.

13. As per Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 as amended, the rate of CGST on the Service Accounting code 9989 is as under-

Sl. No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
27	Heading 9989	(i) Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-
		(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above	9	-

14. We find that services by way of Supply of OMR Sheets, Answer Sheets/Examination Copies Printed with logo and name of educational Institution/University name is not covered under Sl. No. 27(i) above and the same falls under Sl No. 27(ii) above. As such, the rate of GST on Supply of OMR Sheets, Answer Sheets/Examination Copies Printed with logo and name of educational Institution/University name is 18% (9% CGST & 9% SGST).

15. In view of the above discussions, we, both the members unanimously rule as under;

RULING

16. **Que 1.** Supply of OMR Sheets, Answer Sheets/Examination Copies Printed with logo and name of educational Institution/University name is covered under which category under GST. Is it supply of goods or supply of service?

Answer- Supply of Service

Que 2. If goods, under which HSN code it is covered and if services under which service the above said supply would be covered?

Answer- Supply of Service under SAC code 9989.

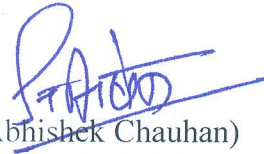
Que 3. Supply of above OMR Sheets, Answer Sheets/Examination copies are taxable or exempted under GST?

Answer- Taxable

17. This ruling is valid only within the jurisdiction of Authority for Advance Ruling Uttar Pradesh and subject to the provisions under Section 103(2) of the CGST Act, 2017 until and unless declared void under Section 104(1) of the Act.



(Dinesh Kumar Verma)
Member of Authority for Advance
Ruling



(Abhishek Chauhan)
Member of Authority for Advance
Ruling

To,

M/s Vardhman Infotech (Trade Name)
Neelam Singh (Legal Name)
H.No. 199, Green Heights,
Opp SVBP University of Agriculture and Technology,
Roorkee Road, NH-58 Bypass, Meerut-250110

AUTHORITY FOR ADVANCE RULING –UTTAR PRADESH

Copy to –

1. The Chief Commissioner, CGST & Central Excise, Lucknow, Member, Appellate Authority of Advance Ruling.
2. The Commissioner, Commercial Tax, Uttar Pradesh, Member, Appellate Authority of Advance Ruling.
3. The Commissioner, CGST & C. Ex, Meerut, In front of CCS University, Mangal Pandey Nagar, Meerut-25004
4. The Deputy/Assistant Commissioner, CGST & Central Excise, Division-Meerut-I, CCS In front of CCS University, Mangal Pandey Nagar, Meerut-25004
5. Through the Additional Commissioner, Gr-I, Commercial Tax, Meerut, Uttar Pradesh to jurisdictional tax assessing officers.

Note: An Appeal against this advance ruling order lies before the Uttar Pradesh Appellate Authority for Advance Ruling for Goods and Service Tax, 4, VibhutiKhnad, Gomti Nagar, Lucknow – 226010, within 30 days from the date of service of this order.