

**KERALA AUTHORITY FOR ADVANCE RULING  
GOODS AND SERVICES TAX DEPARTMENT  
TAX TOWER, THIRUVANANTHAPURAM**

**BEFORE THE AUTHORITY OF: Shri. S. Anil Kumar IRS &  
: Shri. B.S. Thyagarajababu B.Sc, LL.M**

Legal Name of the applicant	M/s. Colortone Process Pvt. Ltd.
GSTIN	32AABCC5868Q1Z5
Address	62/4990 (Old No.57/830), Chittoor Road, Kochi - 682011.
Advance Ruling sought for	Will the service of "printing work" carried out by the applicant come within the purview of service of "printing of pictures" as covered under Cir.No.84/03/2019-GST dated 01.01.2019.
Date of Personal Hearing	12.04.2019
Authorized Representative	Adv. Shanmugham D Jayan

**ADVANCE RULING No. KER/ 42 /2019 Dt.12.04.2019**

M/s. Colortone Process Pvt. Ltd. is engaged in activity of high quality digital printing services. The customers provided the content that is to be printed and the applicant is executing the job work of printing. The cost of printing depends upon the quality of paper selected for the printing. The applicant neither owns nor generates any content. As the printing technology has developed, the applicant has adopted state of art digital technology driven by the use of computers so that the high quality of the printout can be generated like photographic prints. The applicant has requested advance ruling on the following:

Will the service of "printing work" carried out by the applicant come within the purview of service of "printing of pictures" as covered under Cir.No.84/03/2019-GST dated 01.01.2019.

The authorized representative of the applicant was heard. It is pointed out that the applicant is doing almost all type printing works like printing of letter head, visiting card, invitation card, poster, certificate, pamphlet, book, project report, picture, painting, photo, restaurant menu card, advertisement materials etc. and the same is done in leaflet form as well

as in bond form. The content alone is provided by the customer and all printing solutions are provided by the applicant. As the applicant is using the latest digital technology, he could able to manage high quality printed materials to the customers from a single colour less resolution to multicolour high resolution. The applicant is not doing any photographic and videographic processing services. The applicant is merely printing the materials of the customers and not owning, generating or processing the same. The mere fact that the applicant is able to do the printing work in photo quality, which does not mean that the applicant is doing any photographic services. Therefore, it is argued that the service of "printing of pictures" was falling under the service code 998912 however in the Circular No.84/03/2019-GST dated 01.01.2019 it has been clarified that the same is included in the service code "998386: Photographic and Videographic processing services".

The matter was examined in detail. M/s. Colortone Process Pvt. Ltd. is engaged in the printing of letter head, visiting card, invitation card, poster, certificate, pamphlet, book, project report, picture, painting, photo, restaurant menu card, advertisement materials etc in leaflet form as well as in bond form on the basis of content alone being supplied by the customers. In addition to this, the applicant is providing high quality photo prints using latest digital technology. The question raised by the applicant is whether printing work carried out by the applicant with the photo quality perfection comes within the purview of service of printing of pictures as covered under Circular No. 84/03/2019 - GST dated 01.01.2019.

As per Service Classification Code 998912 - Printing and reproduction services of recorded media, on a fee or contract basis includes newspaper and book printing services, printing services directly onto plastic, glass, metal, wood or ceramics and other printing services. This also includes services as;

- i. those related to bookbinding, folding, assembling, stitching, gluing, collating, basting, adhesive-binding, trimming, gold stamping services;
- ii. other book finishing services such as folding, cutting, stamping, drilling, punching, perforating, embossing, sticking, gluing and laminating;
- iii. services of processing matrices, films, bromide prints or electronic data in order to generate original texts to be reproduced (composition, photo composition, plate-making);

- iv. services combining text and image techniques for making a reproducible original; production services of other reprographic products such as overhead projection foils, sketches, layouts, dummies;
- v. preparation services of digital data, e.g., enhancement, selection, linkage of digital data stored on EDP data carriers; other graphic service activities related to printing; rebinding services.

This service code also includes;

- i. reproduction services from master copies of gramophone records, compact discs and tapes with music or other sound recordings;
- ii. reproduction services from master copies of videotapes, laser discs, DVD or other media with motion pictures and other video recordings;
- iii. reproduction services from master copies of software and data on all kind of disks, tapes, cartridges and other media.

This service code does not include colour printing of images from film or digital media, coming under Service Classification Code 998386 and audio and video production services, coming under Service Classification Code 999613. There is specific exclusion of colour printing of images from digital media.

The Service Classification Code 998386 pertains to photographic and videographic processing services. This service code includes developing of negatives and the printing of pictures for others according to customer specifications such as enlargement of negatives or slides, black and white processing; colour printing of images from film or digital media; slide and negative duplicates, reprints, etc.; developing of film for both amateur photographers and commercial clients; preparing of photographic slides; copying of films; converting of photographs and films to other media.

This service code does not include motion picture film processing and post-production services, coming under Service Classification Code 999613. Therefore, colour printing of images from film or digital media is specifically mentioned in this classification.

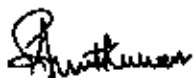
As per Circular No. 84/03/2019 – GST dated 01.01.2019, it is clarified that service of printing pictures falls under service code 998386 - Photographic and Videographic processing Services and not under 998912 Printing and Reproduction Services of recorded media, on a fee or contract basis. The word 'other printing services' used in the service classification code 998912 has limited application like printing on newspaper, book printing or printing on media of

plastic, glass, metal, wood, ceramic etc. The technological difference between ordinary print with digital print is in the way the images get transferred onto the paper. The quality of the print output depends upon the quality of paper used; the best quality and best print performance get from glossy photo paper. The printing of pictures / images on ordinary paper and glossy coated paper are entirely different. The quality of printing is high in glossy coated paper. Coated paper is treated to give it a glossy or matte finish. A product on coated paper (whether it's matte or glossy) will end up looking more expensive. As per the explanatory notes to the scheme of classification of services as discussed above the printing of pictures / images on glossy coated paper / photo paper will not come under the Service Classification Code 998912, as it is specifically excluded from the classification and included in the Service Classification Code 998386. Therefore, the work of printing of images from digital media executed by the applicant comes within the ambit of Service Classification Code 998386 as the colour printing of images from digital media is specifically covered under this classification.

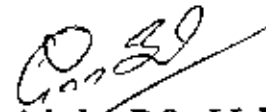
In view of the observations stated above, the following rulings are issued:

Will the service of "printing work" carried out by the applicant come within the purview of service of "printing of pictures" as covered under Cir.No.84/03/2019-GST dated 01.01.2019.

The colour printing of images from digital media is covered under Service Classification Code 998386 and taxable at the rate of 18%.



**S. Anil Kumar, IRS**  
**Additional Commissioner of Central Tax**  
**Member**



**B.S. Thyagarajababu, B.Sc, LL.M**  
**Joint Commissioner of State Tax**  
**Member**

To

M/s. Colortone Process Pvt. Ltd.  
62/4990 (old no.57/830), Chittoor Road,  
Kochi - 682011.