



BEFORE THE AUTHORITY OF: Shri. Sivaprasad .S, IRS &
: Shri. Senil A.K. Rajan.

Legal Name of the applicant	M/s. Macro Media Digital Imaging Pvt. Ltd.
GSTIN	32AABCM9451F1ZN
Address	Door No.XII/165A, HMT Colony – P.O., Gail HMT Colony Road, Kalamassery, Ernakulam – 683503.
Advance Ruling sought for	<p>i) Whether the transaction of printing of content provided by the customer, on poly vinyl chloride banners and supply of such printed trade advertisement material is supply of goods.</p> <p>ii) What is the classification of such trade advertisement material if the transaction is a supply of goods?</p> <p>iii) What is the classification and applicable rate of Central Goods and Services Tax on the supply of such trade advertisement material if the transaction is that of supply of services?</p>
Date of Personal Hearing	22-12-2020
Authorized Representative	M/s Lakshmikumaran & Sridharan, Advocates

ADVANCE RULING No. KER/101/2021 Dated 25-05-2021

M/s Macro Media Digital Imaging Private Ltd (**hereinafter referred to as the applicant**) is engaged in the business of printing of trade advertising material, for which required raw materials such as poly vinyl, flex, paper, cloth printing inks etc are being procured by them. The activity of printing is based on specification provided by the clients in terms of design, size, material specification etc.

2. The applicant requested advance ruling on the following;

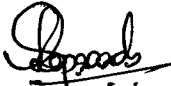
- i) Whether the transaction of printing of content provided by the customer, on poly vinyl chloride banners and supply of such printed trade advertisement material is supply of goods?
- ii) What is the classification of such trade advertisement material, if the transaction is a supply of goods?
- iii) What is the classification and applicable rate of Central Goods and Services Tax on the supply of such trade advertisement material, if the transaction is that of supply of services?

3. The Applicant by letter dated 14.07.2020 requested to permit them to withdraw the application. The authorized representative of the applicant appeared before the authority on 22.12.2020 and reiterated the request.

In view of the above, the following ruling is issued;

RULING

The application is dismissed as withdrawn.



Sivaprasad.S

Joint Commissioner of Central Tax
Member



Senil A.K. Rajan

Additional Commissioner of State Tax
Member

To,

M/s. Macro Media Digital Imaging Pvt. Ltd,
Plot No. 44, Apparel Export Park,
Auto Nagar, Visakhapatnam – 530012.

Copy to:

- 1) The Chief Commissioner of Central Tax and Central Excise, Thiruvananthapuram Zone, C.R.Building, I.S.Press Road, Cochin- 682018. [E-mail ID: cccocchin@nic.in]
- 2) The Commissioner of State Goods and Services Tax Department, Tax Towers, Karamana, Thiruvananthapuram – 695002.
- 3) The Assistant / Deputy Commissioner of Central GST, Kakkanad Division, Ernakulam. [E-mail ID: cgst.ti05@gov.in]
- 4) The Superintendent of Central GST, Kakkanad Range -3, Ernakulam. [E-mail ID: cgst.ti0503@gov.in]