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

BEFORE THE AUTHORITY OF: Shri. Jomy Jacob, IRS &
: Shri. Mansur M.I.

Legal Name of the applicant	M/s. Link Offset Private Limited
GSTIN	32AACCL0627M1ZO
ARN	AD320323010877C
Address	18/237/8, St. Ignatious Church Centenary Block, Nethaji Road West Fort, Poothole P.O., Thrissur, Kerala - 680004.
Advance Ruling sought for	Applicant herewith applies to have clarity on the applicable GST tax rate for the following products. 1. Whether designing and printing of Leaflets and brochures will come within the ambit of service or sale of goods under the GST Act, 2017 and the applicable tax rate with HSN Code? 2. Whether designing and printing books like short story books, poem books, reading books will come within the ambit of the GST and the applicable Tax Rate with HSN Code? 3. Whether designing and printing a periodical book (monthly, weekly) comes within the ambit of GST and the applicable tax rate with HSN Code? 4. Whether designing and printing of commercial advertisement products, product leaflets and commercial catalogues come within

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	the ambit of GST and applicable tax rate with HSN Code? 5. Whether printing of annual reports, financial summaries come within the ambit of GST and applicable tax rate with HSN Code? 6. Whether printing and designing of school souvenirs, student diaries and educational supplements come within the ambit of GST and applicable tax rate with HSN Code?
Date of Personal Hearing	26/11/2025
Authorized Representative	Shri. P N D Namboothiri, Advocate

ADVANCE RULING No.KER/39/2025 Dated 26/11/2025

1. M/s.Link Offset(P) Ltd., Netaji Road, West Fort, Thrissur, Kerala (herein after referred to as the applicant) is a partnership firm engaged in the business of printing trade advertisements, brochures, booklets and envelops etc.

2. The applicant requested advance ruling on the following:

1. Whether designing and printing of Leaflets and brochures will come within the ambit of service or sale of goods under the GST Act, 2017 and the applicable tax rate with HSN Code?

2. Whether designing and printing books like short story books, poem books, reading books will come within the ambit of the GST and the applicable Tax Rate with HSN Code?

3. Whether designing and printing a periodical book (monthly, weekly) comes within the ambit of GST and the applicable tax rate with HSN Code?

4. Whether designing and printing of commercial advertisement products, product leaflets and commercial catalogues come within the ambit of GST and applicable tax rate with HSN Code?

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5. Whether printing of annual reports, financial summaries come within the ambit of GST and applicable tax rate with HSN Code?

6. Whether printing and designing of school souvenirs, student diaries and educational supplements come within the ambit of GST and applicable tax rate with HSN Code?

3. The Applicant by email dated 25/11/2025 requested to permit them to withdraw the application submitted as per ARN AD320323 010877C dated 31/03/2023 for Advance Ruling regarding the printing activities.

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

RULING

The application is dismissed as withdrawn.

Jomy Jacob, IRS
Additional Commissioner of Central Tax
Member

Mansur M.I.
Joint Commissioner of State Tax
Member

To

M/s. Link Offset Private Limited,
18/237/8, St. Ignatious Church Centenary Block,
Nethaji Road West Fort, Poothole P.O.,
Thrissur, Kerala - 680004.

Copy submitted 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: cccochin@nic.in; ccu-cexcok@nic.in]
2. The Commissioner of State Goods and Services Tax Department, Tax Towers, Karamana, Thiruvananthapuram – 695002.

3. The Commissioner of Central GST and Central Excise, Kochi Commissionerate.

Copy to :

1. The Additional Commissioner, TPS, HQ, Thiruvananthapuram.
2. The Deputy Commissioner, ITMD, Thiruvananthapuram.
3. The AC/State Tax Officer, Tax payer services Circle, Thrissur City.
4. The Superintendent, Central Tax, Thrissur Range, Thrissur Division.

