

	KERALA AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX DEPARTMENT TAX TOWER, THIRUVANANTHAPURAM	
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**BEFORE THE AUTHORITY OF : Shri Jomy Jacob, IRS &
: Shri Mansur M.I.**

Legal Name of the applicant	EBENEZER PRINTPACK PRIVATE LIMITED
GSTIN	32AACCE1999F1ZP
ARN	AD320725005238B
Address	TMC 49/1221, KANJANI ROAD, OLARIKKARA, Thrissur, Kerala, 680012
Advance Ruling sought for	1. Whether the activity of printing undertaken on paper and content supplied by the customer, using the printer's own consumables, is classifiable under SAC 9988 - Manufacturing services on physical inputs owned by others (job work)? 2. If classified under SAC 9988, whether such printing activity is eligible for GST at the rate of 5% in terms of Entry No. 26 of Notification No. 11/2017 - Central Tax(Rate), as amended, when the printed goods fall under chapter 48 or Chapter 49? 3. Whether printing of religious books or extracts thereof, where: • content is provided by the customer or sourced from the public domain; and • paper and consumables are supplied by the printer; constitutes: a. supply of service taxable at 18%, or b. supply of goods classifiable under



	Chapter 49, eligible for Nil/Concessional rate of GST, depending on the nature of supply? c. If no concessional/Nil rate available then what would be the applicable GST rate?
Date of Personal Hearing	05-01-2026
Authorized Representative	Shri. T.F. James, Director

ADVANCE RULING No. KER/13/2026 Dated 07/08/2026

1. The applicant, M/s. Ebenezer Printpack Private Limited is a Private Limited Company having GSTIN 32AACCE1999F1ZP.

2. In this Ruling, a reference hereinafter to the provisions of the CGST Act, Rules or the notifications issued there under shall include a reference to the corresponding provisions of the KSGST Act, Rules or the notifications issued there under.

3. The facts of the issue: The brief facts of the matter, as submitted by the applicant, are as follows.

3.1 The applicant is engaged in the business of providing printing services such as brochures, leaflets, pamphlets, diaries, danglers, booklets, multicolour labels, posters and other printed materials. The applicant undertakes printing activities under different operational arrangements depending upon the ownership of the principal inputs used in the printing process, namely the paper and the content to be printed which are discussed as under-

- a) **Job Work Printing** - In certain cases, the applicant undertakes printing as a job work activity wherein the **paper** required for printing is supplied by the customer and the content to be printed is also provided by the customer. In such circumstances, the applicant undertakes the printing process using its own consumables such as ink, chemicals, plates and other materials which are incidental to the printing process. Throughout the course of such transactions, the **ownership of both the paper and the printed output remains with the customer**. The printed output in such cases may include



brochures, pamphlets, labels, periodicals, booklets and other similar commercial printed materials.

- b) **Printing of Religious Books or Extracts** - The applicant also undertakes printing of religious books or extracts of religious texts such as the Bible, the Quran and the Bhagavad Gita. In such cases, the content for printing may either be provided by the customer in digital or formatted form or may be sourced from the public domain. However, the paper and other raw materials and consumables required for the printing process are supplied by the applicant. The finished printed books are supplied to churches, temples, mosques, educational institutions, charitable organisations and other religious bodies. The printed publications are intended to be used as study material, reference books, translated publications or religious literature and are not intended for commercial advertising purposes.

4. Applicant's Interpretation of Law and Position on Taxability.

4.1 Now the applicant is of the view that in cases where both the paper and the content to be printed are supplied by the customer, the activity undertaken by them amounts to treatment or processing of goods belonging to another person and therefore constitutes job work within the meaning of the GST law. Accordingly, such activity is classifiable under Service Accounting Code (SAC) 9988 – Manufacturing services on physical inputs owned by others.

4.2 The applicant further submits that, in terms of Entry No. 26 of Notification No. 11/2017 – Central Tax (Rate) dated 28.06.2017, as amended, job work services in relation to printing of goods falling under Chapter 48 or Chapter 49 of the Customs Tariff attract GST at the concessional rate of 5% (2.5% CGST + 2.5% SGST). The applicant also submits that books, including religious books, are classifiable under Chapter 49 of the Customs Tariff, and many such books attract NIL rate of GST when supplied as goods, subject to the specific facts and classification of the printed product.

4.3 In view of the above, the applicant seeks a clarification from this Authority on the following issues:



- a) Whether the activity of printing undertaken on paper and content supplied by the customer qualifies as job work classifiable under SAC 9988.
- b) Whether such printing activity attracts GST at the concessional rate of 5%, in terms of Entry No. 26 of Notification No. 11/2017 – Central Tax (Rate).
- c) Whether the activity of printing religious books or extracts thereof, where the content is provided by the customer or sourced from the public domain and the paper is supplied by the applicant, constitutes a supply of goods classifiable under Chapter 49 eligible for NIL or concessional rate of GST, or whether the same is to be treated as a supply of printing service taxable at 18%.

5. Comments of the Jurisdictional Officer:

The application was forwarded to the jurisdictional officer as per provisions of section 98 (1) of the CGST Act. The Jurisdictional officer reported that there are no pending or decided proceedings against the applicant under any provisions of the CGST Act 2017.

6. Personal Hearing:

The applicant was granted an opportunity for a personal hearing on 05-01-2026. Shri. T.F. James, Director represented for the applicant in personal hearing. During the course of hearing, he explained the nature of activity undertaken by the applicant and reiterated the contentions submitted in the written application.

7. Discussion and Findings:

7.1 On review of the application, facts, and hearing submissions, it is observed that the questions for which ruling is sought by the applicant, relate to classification of goods or services and applicability of a notification and therefore fall under Section 97(2) (a) and (b) of the CGST Act, 2017 (hereinafter referred to as 'Act'). The application is therefore admitted for consideration on merits.

7.2 The submissions made by the applicant suggest that they are engaged in providing printing services such as brochures, leaflets, pamphlets, diaries, danglers, booklets, multicolour labels, posters and other printed materials. The applicant undertakes printing activities under different operational arrangements depending upon the ownership of the principal inputs used in the printing process, namely the paper and the content to be printed.



7.3 The first issue for consideration is “*whether the printing activity undertaken by the applicant on paper supplied by the customer constitutes job work within the meaning of Section 2(68) of the CGST Act, 2017*”. From the facts of the case, it is observed that in such cases the customer supplies both the paper on which the printing is to be carried out and the content to be printed on such paper whereas the applicant undertakes only the printing process using its own consumables such as ink, chemicals, plates and other materials required for the printing.

7.4 From the above facts, it is evident that the ownership of the paper and the printed output continues to remain with the customer at all times and the role of the applicant is limited to carrying out the printing process on materials belonging to the customer. The activity undertaken by the applicant therefore essentially amounts to carrying out a treatment or process, namely printing, on goods belonging to another person which may amount to “job work” under GST.

7.5 Now, in order to ascertain if the activity carried out by is in the nature of job work under GST, it is imperative to consider the relevant provision under GST. **Job work** is defined under Section 2(68) of the Act, which reads- “*Job work means any treatment or process undertaken by a person on goods belonging to another registered person.*” It is evident from the above definition that “treatment or process” must be done on goods belonging to another “registered person” to qualify such activity as job work. Further, at the same time if the “treatment or process” is done on goods belonging to a person “**other than a registered person**”, **the said activity shall not qualify as “Job Work” as defined under** Section 2(68) of the Act. However, the applicant has not made it clear if the work has been carried out for a registered person or an unregistered person, therefore it cannot be conclusively held that the activity carried out by the applicant is covered under Job Work or not and the same would depend on the status of the recipient vis-à-vis registration under GST.

7.6 Having discussed the nature of activity carried out by the applicant in cases where both content and paper are supplied by the customer, let's proceed to determine the classification of the activity/services as to which SAC it falls and the applicable rate of tax for such services. Sl. 26 of the Notification No. 11/2017 – Central Tax (Rate) dated 28.06.2017, provides for the classification of “*treatment or process undertaken by a person on goods belonging to another*” both in the nature of



“Job work” and otherwise. The relevant provisions of the Entry No. 26 of Notification No. 11/2017 – Central Tax (Rate) dated 28.06.2017, as amended by Notification No.15/2025-Central Tax (Rate) dated 17.09.2025 is reproduced as under:

Sl. No.	Chapter, Section, or Heading	Description of Services	Rate (per cent.)	Condition
26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	(ii) Services by way of job work in relation to- (a) (e) Printing of newspapers, books (including Braille books), journals and periodicals; (f) Printing of all goods falling under Chapters 48 or 49 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which attract central tax @2.5% or Nil;	2.5	-
		(iv) Services by way of job work other than (i), (ii), and (iii) above.	9	
		(v) Services by way of any treatment or process on goods belonging to another person, in relation to a. printing of newspapers, books (including Braille books), journals and periodicals; b. printing of all goods falling under Chapters 48 or 49 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which attract central tax @2.5% or Nil.	2.5	-
		(vii) Services by way of any treatment or process on goods belonging to another person, other than (v) and (vi) above.	9	-

7.7 From the above, it is clear that “treatment or process undertaken by a person on goods belonging to another” both in the nature of “Job work” and otherwise



undertaken by the applicant is classifiable under Heading 9988 as "*Manufacturing services on physical inputs (goods) owned by others*". Further, it also emanates from the above table that services by way of "job work" is covered under sub-entries (ii) & (iv) within the entry 26 of the Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 while the Services by way of "any treatment or process on goods belonging to another person" other than job work is covered under sub-entries (v) & (vii) within the entry 26 of the said Notification. However, it is also evident from the above table that different rates of tax have been prescribed for each of the sub-entries and the actual rate applicable has to be decided as per the facts of each case. It is evident that the Entry No.26, sub-entries (ii) & (v) provide for specific entries with concessional rate of GST @5% (2.5% SGST +2.5% SGST or 5% IGST) whereas sub-entries (iv) & (vii) provide for the residual entries with GST @18% (9% SGST +9 % SGST or 18% IGST) as under-

a) **Concessional sub-entries (ii) & (v)**

(ii) covers services by way of job work, including (e) printing of newspapers, books (including Braille books), journals and periodicals and (f) printing of all goods falling under Chapters 48 or 49 of the First Schedule to the Customs Tariff Act, 1975, while sub-entry (v) covers services by way of any treatment or process on goods belonging to another person in relation to (a) printing of newspapers, books (including Braille books), journals and periodicals and (b) printing of all goods falling under Chapters 48 or 49 of the First Schedule to the Customs Tariff Act, 1975. Thus, the notification extends the concessional rate of GST @5% both to the printing of the specified publications and to the printing of other eligible goods falling under Chapters 48 or 49 satisfying the prescribed condition regarding the rate of tax applicable to such goods.

However, clauses (f) and (b) do not extend the concessional rate to all goods falling under Chapters 48 or 49 rather the benefit is confined only to those goods classifiable under the said Chapters which themselves attract Central Tax at the rate of 2.5% or Nil. In the present case, the applicant has stated that the printing activity undertaken by it relates to products such as brochures, pamphlets, booklets, labels, posters and religious books, which seems classifiable under Chapters 48 or 49 of the First Schedule to the Customs Tariff Act, 1975.



Though the application does not specify whether the goods on which the printing activity is undertaken belong to a registered person or otherwise, in either case, irrespective of the registered status of the customers, the printing of publications covered under clauses (ii)(e)/(v)(a) and the printing of other eligible goods falling under Chapters 48 or 49 covered under clauses (ii)(f)/(v)(b) of Entry No. 26 attract GST at the rate of 5% (2.5% CGST + 2.5% SGST).

b) Residual sub-entries (iv) & (vii)

Entry No. 26 further contains the corresponding residual entries, namely item (iv) covering services by way of job work, other than those specified in items (i), (ii) and (iii), and item (vii) covering services by way of any treatment or process on goods belonging to another person, other than those specified in items (v) and (vi). Both the said residual entries prescribe GST at the rate of 18% (9% CGST + 9% SGST).

7.8 The next issue for consideration is whether the activity undertaken by the applicant, namely *"whether the printing of religious books or extracts thereof, where the content is provided by the customer or sourced from the public domain and the paper and other consumables required for printing are supplied by the applicant, constitutes a supply of service or a supply of goods under GST"*.

7.9 The applicant has contended that the supply of religious books, including texts such as the Bible, the Quran and the Bhagavad Gita, being printed books classifiable under Chapter 49 of the First Schedule to the Customs Tariff Act, 1975, is eligible for Nil or concessional rate of GST, depending upon the nature of the supply. It is, therefore, necessary to determine the true nature of the transaction in the light of the provisions of the CGST Act, 2017 and the clarifications issued by the Central Board of Indirect Taxes and Customs (CBIC).

7.10 It is observed that the applicant undertakes printing of religious books or extracts thereof, wherein the **content to be printed is either supplied by the customer or sourced from the public domain**, while the paper, ink and other consumables required for the printing process are supplied by the applicant. The transaction thus involves supply of both goods, namely paper and other consumables as well as services by way of printing and therefore to determine whether the activity is supply of goods or services, relevant provisions of the Act



needs to be analysed and discussed. Section 2(30) of the CGST Act, 2017 provides that "*composite supply*" means a supply consisting of two or more taxable supplies of goods or services, or both, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply. Further, Section 2(90) of the CGST Act, 2017 defines "*principal supply*" to mean the 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. From the facts of the case it seems that components of supply, i.e., paper & consumables and activity of printing are naturally bundled with each in ordinary of course of business for the printing trade where printing is the Principal supply. Therefore, taxability of such composite supply should be determined in terms of Section 8 of the Act, 2017.

7.11 This is further reinforced by the Circular No. 11/11/2017-GST dated 20.10.2017 which has clarified that where the content is supplied by the publisher or the person owning the usage rights to the intangible inputs and the printer uses his own physical inputs, including paper, for printing books, pamphlets, brochures, annual reports and similar publications, the principal supply is the service of printing the content, while the supply of paper and other consumables is ancillary thereto. Consequently, in terms of Section 8 of the CGST Act, 2017, such transactions are required to be treated as service of printing and are classifiable under SAC Heading 9989 Notification No.11/2017 CT (Rate) dated 28.06.2017 as amended. The same principle would equally apply where the content is sourced from the public domain as it is presumed that in such cases the customer instead of supplying the content himself has desired or indicated using a particular content available in public domain. Since, the essence of the transaction continues to be the printing and reproduction of identified content and not the independent publication and sale of books by the printer, the activity should be considered as supply of printing services.

7.12 Further, the fact that the printed material consists of religious books or extracts of religious texts, would be irrelevant and would not alter the nature or classification of the transaction under such circumstances. The decisive factor is not the physical form of the output or the nature of its contents but whether the applicant **is independently publishing and supplying books on its own account**



or merely executing customer-specific printing orders. On the basis of the facts furnished in the application, the applicant seems to be engaged in the latter activity. Accordingly, applying the principles laid down in the aforesaid Circular read with Sections 2(30), 2(90) and 8 of the CGST Act, 2017, the transaction is classifiable as a supply of service under Heading 9989 of the Scheme of Classification of Services. Consequently, the benefit of Nil or concessional rate of GST prescribed under Notification No. 2/2017-Central Tax (Rate) dated 28.06.2017 in respect of printed books cannot be extended merely because the output supplied is in the form of a book or contains religious literature.

8. Consequently, the activity undertaken by the applicant is appropriately classifiable under Heading 9989 as a supply of printing service and is covered under Entry No. 27(ii) of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, as amended by Notification No. 06/2021-Central Tax (Rate), which prescribes GST at the rate of **18% (9% CGST + 9% SGST)** for such services.

9. In the light of the facts and legal position as stated above, the following rulings are issued:

RULING

Question 1- Whether the activity of printing undertaken on paper and content supplied by the customer, using the printer's own consumables, is classifiable under SAC 9988 - Manufacturing services on physical inputs owned by others (job work)?

Ruling- The activity of printing undertaken on paper and content supplied by the customer, using the printer's own consumables, is classifiable under SAC 9988. However, whether such activity would be considered as Job Work only if the customer/recipient of such services provided by the applicant is registered under GST. In other cases, it would be classified as services by way of any treatment or process on goods belonging to another person.

Question 2- If classified under SAC 9988, whether such printing activity is eligible for GST at the rate of 5% in terms of Entry No. 26 of Notification No. 11/2017 - Central Tax (Rate), as amended, when the printed goods fall under chapter 48 or Chapter 49?



Ruling- The printing activity classifiable under Heading 9988, would be eligible for concessional rate of GST @5% only if printing services fall under sub-entries (ii) (e) & (f) and (v) (a) & (b) of Entry No. 26 of Notification No. 11/2017-Central Tax (Rate), as amended. In all other cases, GST shall be payable at the rate of 18% (9% CGST + 9% SGST) under the applicable residual sub-entries.

Question 3- Whether printing of religious books or extracts thereof, where:

- content is provided by the customer or sourced from the public domain; and
 - paper and consumables are supplied by the printer;
- constitutes:
- a. supply of service taxable at 18%, or
 - b. supply of goods classifiable under Chapter 49, eligible for Nil/Concessional rate of GST, depending on the nature of supply?
 - c. If no concessional/Nil rate available then what would be the applicable GST rate?

Ruling- The activity of printing of religious books or extracts thereof, where content is provided by the customer or sourced from the public domain and paper & consumables are supplied by the printer constitute-

- (a) a composite supply of services with Principal supply being printing services and is taxable at 18% in terms of Section 8 of the Act and
- (b) not a supply of goods classifiable under Chapter 49 and therefore not eligible for Nil/Concessional rate of GST
- (c) The activity is classifiable under SAC 9989 with Entry No. 27(ii) of Notification No. 11/2017-Central Tax (Rate), as amended, and taxable at the rate of 18% (9% CGST + 9% SGST).


Jomy Jacob, IRS

**Addl. Commissioner of Central Tax
Member**



Joint Commissioner of State Tax



Mansur M.I.

Member



To

M/s. Ebenezer Printpack Private Limited,
TMC 49/1221, Kanjani Road, Olarikkara,
Thrissur, Kerala- 680012.

Copy submitted to :

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2. The Commissioner of State Goods and Services Tax Department, Tax Towers, Karamana, Thiruvananthapuram – 695002. [E-mail ID: cst.sgst@kerala.gov.in]
3. The Commissioner of Central Tax and Central Excise, Kochin Commissionerate.
4. The Commissioner of Central Tax and Central Excise, Thiruvananthapuram Commissionerate, GST Bhavan, Statue, Thiruvananthapuram.
5. The Commissioner of Central Tax and Central Excise, Calicut Commissionerate.

Copy to :

1. The Additional Commissioner, TPS, HQ, Thiruvananthapuram.
2. The Deputy Commissioner, ITMD, Thiruvananthapuram.
3. The Superintendent, Central Tax, Ayyanthole Range, Thrissur Division.

