

		<p align="center">OFFICE OF THE COMMISSIONER CGST & CENTRAL EXCISE MANIK BAGH PALACE, POST BAG NO.10, INDORE – 452 001 (M.P.) PhoneNo.+91731-2762222,2360590, Fax No.+91731-2476898,2471474, 2446388,2446274,2479874 Email-technicalcex@gmail.com</p>
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TRADE NOTICE NO.69/2018-19

Dated: 24.01.2019

TRU Technical Officer (TRU), Government of India, Ministry of Finance, Department of Revenue, CBIC, New Delhi is communicated herewith.

2. The contents of the Trade Notice may be brought to the knowledge of all constituent members of Trade Associations, Chamber of Commerce and Industry Members of P.M. and all other concerned persons under the jurisdiction of CGST Central Excise, Indore.

Issued from file C. No. 100en30-01/2019-GST/1/2019


24.1.19
(Neeraj Kumar Mallick)
Commissioner

To,
As per mailing list.

Copy of Circular No. 84/03/2019-GST dated 01.01.2019 issued under F. No. 334/128/2018-
TRU Technical Officer (TRU), Government of India, Ministry of Finance, Department of
Revenue, CBIC, New Delhi.

F. No. 354/428/2018-TRU

Government of India
Ministry of Finance
Department of Revenue
Tax research Unit

Room No. 146G, North Block,

Central Board of Secondary Education,

The Principal Director General, Director General, AIT

Madam/Sir,

Subject: Clarification on issue of classification of service of printing of pictures covered under 998386- reg.

It has been brought to the notice of the Board that the service of "printing of pictures" correctly covered under service code 998386 - "Photographic and videographic processing services" is being classified by trade under service code 998912 - "Printing and reproduction services of recorded media, on a fee or contract basis". The two service codes attract different GST rate of 18% and 12% respectively and therefore wrong classification may lead to short payment of GST.

2. The matter has been examined. According to Explanatory Notes to the scheme of classification of services, the service code "998386 Photographic and videographic processing services, 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"

3. Further, according to explanatory notes, the service code 998912 "Printing and reproduction services of recorded media, on a fee or contract basis" includes, -
*the printing of images from film or digital media, eg. 998386,
audio and video production services, eg. 998911"*

4. In view of the above, it is clarified that service of "printing of pictures" falls under service code "998386: Photographic and videographic processing services" and not

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under "998912: *Printing and reproduction services of recorded media, on a fee or contract basis*" of the scheme of classification of service annexed to notification No. 11/2017-Central Tax(Rate) dated 28.06.2018. The service of printing of pictures attracts GST @ 18% falling under item (ii), against serial number 21 of the Table in notification No. 11/2017-Central Tax(Rate) dated 28.06.2017.

Harsh Singh
Technical Officer (TRC)
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