GUJARAT AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX D/5, RAJYA KAR BHAVAN, ASHRAM ROAD, AHMEDABAD – 380 009.	NATION TAX MARKET

ADVANCE RULING NO. GUJ/GAAR/R/2026/29
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2026/AR/08)

Date:04 /08/2026

Name and address of the applicant	:	M/s. Rashmiben Sanjaykumar Hemani (trade name: Galaxe Prints), 2nd Phase, Plot No.196/4, Navkar Enterprise, Ground Floor, Nr. Vapi Paper Mill, GIDC, Vapi, 396195
GSTIN of the applicant	:	24AAQPH3067C2ZW
Jurisdiction Office	:	Office of the Assistant Commissioner of State Tax, Unit-73 (Vapi) , Range-18, Division-8.
Date of application	:	02.02.2026.
Clause(s) of Section 97(2) of CGST/GGST Act, 2017, under which the question(s) raised.	:	(b) & (e)
Date of Personal Hearing	:	29.05.2026
Present for the applicant	:	Shri Mohushen Salimbhai Ganodwala. Shri Anil Jagani (State Tax Officer(1), Unit 73, Vapi).

Brief facts:

1. M/s. Rashmiben Sanjaykumar Hemani (trade name: Galaxe Prints) located at 2nd Phase, Plot No.196/4, Navkar Enterprise, Ground Floor, Nr. Vapi Paper Mill, GIDC, Vapi, 396195 (hereinafter referred to as the applicant) is registered with the GST Department having GSTIN No. 24AAQPH3067C2ZW. The applicant is engaged in providing offset printing services on Kraft Paper and Duplex Paper and has submitted that they are doing the said activity strictly on job work basis as defined under Section 2(68) of the CGST Act, 2017.

2. The applicant has submitted that Kraft paper sheets and Duplex papers are supplied by packaging industries/corrugated box manufacturers (hereinafter referred to as "the Principal") to the applicant under delivery challan, for the purpose of offset printing, in accordance with precise specifications, designs and instructions provided by the Principal; that upon completion of offset printing, the processed Kraft paper sheets and Duplex paper are returned to the Principal for further processing; that at no point in time does the ownership in goods pass to the applicant and the title, risk and ownership of goods always remain with the Principal.

3. The applicant has further submitted that they do not manufacture corrugated boxes or any finished packaging product; that the applicant's activity is confined only to printing which does not alter the essential character of Kraft Paper or Duplex Paper; that the services provided by the applicant are appropriately classifiable under Heading 9988 – "Manufacturing services on physical inputs (goods) owned by others," i.e. Job Work Services; that charges such as cutting, paper sheet loading, bundle unloading, plate charges apart from printing services are shown separately on Sale Invoice for rate transparency only and are ancillary and incidental to the principal supply of printing services. The applicant has submitted the relevant documents and information in support of his claim.

4. The applicant seeks Advance Ruling on the following questions:

(1) Whether GST rate of @5% or 18% is applicable on the job work services of offset printing provided by the applicant on Kraft Paper and Duplex Paper supplied by the Corrugated box manufacturer/Packaging Industries w.e.f. 22.09.2025, in terms of Notification No.15/2025-Central Tax (Rate) dated 17.09.2025?

(2) Whether paper cutting charges, paper sheet loading charges, bundle unloading charges and plate charges shown separately on Sale invoice, are ancillary to and form part of the principal supply of printing services, and whether the same GST rate applicable to printing service would apply to such charges?

5. The applicant's interpretation of law is as under:

- W.e.f. 22.09.2025, the applicable GST rates are as under:
  (i) Kraft Paper Sheets falling under HSN 48041100 – GST @ 18%.
  (ii)Duplex Paper falling under HSN 48101990 – GST @ 18%.

- Corrugated paper boxes and cartons manufactured by the Principal fall under:
  (i) HSN 481910 - Corrugated boxes.
  (ii) HSN 481920 – Non-corrugated boxes.

The applicable rate on the above finished goods is 5% w.e.f. 22.09.2025.

- Job work services fall under Heading 9988, where the applicable rate of tax depends upon the nature of goods on which the job work is performed, particularly in respect of printing services in relation to goods falling under Chapter 48 or Chapter 49 of the First Schedule to the Customs Tariff Act, 1975 in terms of Notification No.15/2025-Central Tax (Rate) dated 17.09.2025.

- The raw materials namely Kraft Paper and Duplex Paper, on which the applicant performs offset printing, attract GST at 18%.

- The final product, namely corrugated boxes, manufactured by the Principal after multiple processes, attracts GST at 5%.

- The applicant performs only one intermediate process i.e. offset printing, which by itself does not result in the manufacture of corrugated boxes and does not alter the nature of the goods supplied for job work.

- The applicant has no contractual control or legal assurance over the intended end use of the printed Kraft paper or Duplex paper. The Principal, being the absolute owner of goods, is free to use, divert or dispose of the printed material in any manner without the applicant's consent.

- There is no certainty that the printed paper supplied by the applicant is necessarily or exclusively used for the manufacture of corrugated boxes.

- Despite the above, the Principal insists that the GST @ 5% should be charged on job work services, on the basis of GST rate applicable to the final product which mandates rate determination based on the goods on which job work is actually performed.

- The GST rate applicable to job work services must be determined with reference to the goods on which the job work is actually performed, and not with reference to the ultimate finished product manufactured by the Principal.

- In the present case, job work is performed on Kraft Paper and Duplex Paper, both falling under Chapter 48, taxable at 18%.

- The applicant's activity is printing on paper as such, which continues to remain paper even after printing. The applicant's role is strictly limited to job work, with no nexus to the manufacture of corrugated boxes, either contractually or functionally.

- The applicant is of the view that GST rate of 18% is applicable on job work service of offset printing on Kraft Paper and Duplex Paper.

- The applicant has further submitted that charges such as paper cutting, paper sheet loading, bundle unloading and plate charges are ancillary and incidental to the principal supply of printing services and therefore the same GST rate as applicable to the principal supply would apply to such charges.

6. Personal hearing was granted on 29.05.2026 wherein Shri Mohushen S.Ganodwala appeared on behalf of the applicant and reiterated the facts & grounds as stated in the application. During the course of hearing, Shri Anil Jagani (State Tax Officer(1), Unit 73, Vapi) appeared on behalf of the department.

Discussion and findings

7. At the outset, we would like to state that the provisions of both the CGST Act and the GGST Act are the same, except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provisions under the GGST Act.

8. We have considered the submissions made by the applicant in their application for advance ruling as well as the oral submissions made by the representative of the applicant during the course of personal hearing. We have also considered the issue involved, the relevant facts, the letter dated 29.05.2026 issued by the jurisdictional Assistant Commissioner, SGST, Vapi & the applicant's submission/views in respect of question on which the advance ruling is sought.

9. The applicant has submitted that Kraft paper sheets and Duplex papers are supplied by the Principal manufacturers i.e. packaging industries/corrugated box manufacturers to the applicant under delivery challan, for the purpose of offset printing, in accordance with precise specifications, designs and instructions provided by the Principal manufacturers which are returned after the processing and at no point in time does the ownership in goods pass to the applicant; that they do not manufacture corrugated boxes or any finished packaging product but their activity is confined only to printing which does not alter the essential character of Kraft Paper or Duplex Paper; that the services provided by the applicant are appropriately classifiable under Heading 9988 – "Manufacturing services on physical inputs (goods) owned by others," i.e. Job Work Services & charges such as cutting, paper sheet loading, bundle unloading, plate charges apart from printing services are shown separately on Sale Invoice for rate transparency only and are ancillary and incidental to the principal supply of printing services.

10. Ongoing through the application filed by the applicant as well as the various documents submitted, we find that the activities carried out by the applicant is job work services on the Kraft papers and Duplex papers received from the Principal Manufacturer. The various activities include cutting of paper reel into required sheet size > sorting and stacking of cut sheets > plate making/ plate mounting > offset printing > drying/curing of printed sheets, varnish/lamination process (if required) > quality check and colour matching > bundling/packing of printed sheets > return of printed material to the principal manufacturer. Further, as submitted by the applicant, the job work service done on the Kraft papers and Duplex papers does not alter the nature of the said goods as the same are returned to the principal manufacturer after the completion of job work service of offset printing. 'Job work' has been defined in Section 2(68) of the CGST Act, 2017 and is defined as *"any treatment or process undertaken by a person on goods belonging to another registered person and the expression "job worker" shall be construed accordingly.*" Further, although the applicant has stated that they are doing the job work service of offset printing for the principal manufacturers, it is found that there are a number of services which are supplied pre-offset printing as well as post-offset printing. We, thus find that the job work services supplied by the applicant is a combination of more than two supplies provided together. It therefore becomes necessary to find out the type of supply involved in the said job work. For the purpose, a reference to the various definitions provided in Section 2 of the CGST Act, 2017 becomes imperative.

10.1 On going through the definitions provided in Section 2 of the Act, we find that there are two types of supplies comprising a combination of two or more individual supplies, namely, a "composite supply" and a "mixed supply". Before examining the issue further, it is appropriate to refer to the statutory definition of "composite supply". Section 2(30) of the CGST Act, 2017 defines "composite supply" as follows:

"composite supply" means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply.

Illustration: Where goods are packed and transported with insurance, the supply of goods, packing materials, transport and insurance is a composite supply and supply of goods is a principal supply.

On going through the various activities/supplies covering the supply of services provided and shown in a sequence by the applicant in their submission, we find that the entire sequence of activities/supplies which start with the cutting of paper into the required sheet size from the paper reel followed by sorting and stacking of such cut sheets followed by plate making/plate mounting and offset printing followed by drying/curing of printed sheets, varnish/lamination process, quality check and colour matching, bundling/packing of printed sheets and returning back the bundled/packed printed sheets to the principal manufacturer indicates that they are all interconnected with each other and can be stated to be "naturally bundled" and supplied in conjunction with each other in the ordinary course of business. We also find that activity of offset printing is the main supply and all the other supplies carried out pre-offset printing and post-offset printing, can be considered as supporting the main activity/supply of offset printing i.e. the said activities/supplies can be considered as ancillary to the supply of offset printing. We, therefore, find that the supply of services provided by the applicant will indisputably fall under the definition of "composite supply" where offset printing is the "principal supply". Further, since the type of supply of the job work services provided by the applicant has already been identified as a "composite supply", the need to refer to the definition of "mixed supply" does not arise.

11. Now, having decided the type of supply of services provided by the applicant, it becomes imperative to find out the rate of GST applicable on the "composite supply" of job work service. Section 8 of the CGST Act, 2017 covers the tax liability on composite and mixed supplies. As per Section 8(a) of the Act, a composite supply comprising two or more supplies, one of which is the principal supply, shall be treated as a supply of such "principal supply". In order to find out the GST rate of the aforementioned "composite supply" (of which offset printing is the 'principal supply'), it becomes obligatory to refer to Notification No.11/2017-Central Tax (Rate) dated 28.06.2017 which contains an exhaustive list of services along with their classification (as per the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)) as well as the corresponding rate of GST. The relevant entry of Notification No.11/2017-Central Tax (Rate) dated 28.06.2017(as amended) is reproduced here below:

Sl. No	***Chapter, Section, or Heading***	***Description of services***	***Rate (per cent)***	***Condition***
01	***02***	***03***	***04***	***05***
01.	*Chapter 99*	*All services*	*Nil*	*Nil*
26.	*Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)*	***(i)*** *Services by way of job work ………… ……………..*	*0.75*	-------
		(ii) *Services by way of job work in relation to-* ***(a)***- - - - - - - - - - - - ***(f)*** *printing of all goods falling under Chapter 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*	
		(iii) *Services by way of job work in relation to manufacture of alcoholic liquor for human consumption.*	*9*	

		(iv) Services by way of job work other than (i) (ii) & (iii) above.	9	

12. Ongoing through the Notification, we find that the job work services carried out by the applicant which is a "composite supply" (as discussed earlier), falls under Sr.No.26 and covers Heading 9988 (Manufacturing services on physical inputs (goods) owned by others). Also, since 'offset printing' is the principal supply in the aforementioned composite supply, the GST rate applicable on offset printing will be the applicable rate for the said composite supply. We further find that (ii)(f) of Sr.No.26 covers "Services by way of job work in relation to printing of all goods falling under Chapter 48 & 49 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which attract central tax @2.5% or NIL" and the GST rate in the corresponding column '4" is shown as 2.5%. A plain reading of the said entry indicates that the rate of CGST would be 2.5%, if and only if, the rate of CGST of the goods on which the aforementioned job work service has been carried out is 2.5% or NIL. This also implies that this entry is applicable, if an only if, the goods (falling under Chapter 48 & 49 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) on which the aforementioned job work service is carried out, is chargeable to CGST at the rate of 2.5% or NIL. This also indicates that if the rate of CGST on the goods (falling under Chapter 48 & 49 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) on which the aforesaid job work service has been carried out is other than 2.5%, entry No.26(ii)(f) is not applicable.

12.1 In the issue in hand, we find that the job work service / composite supply of "offset printing" has been carried out on Kraft paper (classifiable under CTH 4810 of the Customs Tariff Act) and Duplex paper (classifiable under CTH 4804 of the Customs Tariff Act) owned by the principal manufacturers and the said Kraft paper and Duplex paper, after the completion of the said job work service thereon is returned back to the principal manufacturers. Therefore, it becomes imperative to find out the applicable rate of GST on Kraft paper and Duplex paper for which a reference to Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 becomes obligatory. The relevant entry of Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 reads as under:

Schedule II – 9%

S. No.	Chapter/Heading/Subheading/ Tariff item	Description of goods
(1)	(2)	(3)
169	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803.
177	4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface decorated or printed, in rolls or rectangular (including square) sheets of any size

12.2 On going through the above, we find that kraft paper and duplex paper appear at Sr.Nos. 169 and 177 of Schedule-II of Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 and are chargeable to GST at the rate of 18% (9%CGST + 9%SGST). Therefore, in such circumstances, Entry No.26(ii)(f) of Notification No.11/2017-Central Tax (Rate) dated 17.09.2025 becomes inapplicable to the job work services carried out on these goods. Instead, Entry No.26(iv) which reads as *"Services by way of job work other than (i) (ii) & (iii) above"*, wherein applicable GST rate is 18% (9%CGST + 9%SGST), would be applicable. We therefore, find and hold that applicable rate of GST on the job work services (composite supply) of offset printing provided by the applicant on Kraft Paper and Duplex Paper supplied by the principal manufacturers would be 18% (9%CGST + 9%SGST).

13. In view of the above, we rule as under: -

RULING

(1) Whether GST rate of @5% or 18% is applicable on the job work services of offset printing provided by the applicant on Kraft Paper and Duplex Paper supplied by the Corrugated box manufacturer/Packaging Industries w.e.f. 22.09.2025, in terms of Notification No.15/2025-Central Tax (Rate) dated 17.09.2025?

Ans: GST rate of 18% (9%CGST + 9%SGST) is applicable on the job work services (composite supply where offset printing is the principal supply) provided by the applicant on Kraft Paper and Duplex Paper supplied by the principal manufacturers in view of Notification No.11/2017-Central Tax (Rate) dated 28.06.2017 (as amended).

(2) Whether paper cutting charges, paper sheet loading charges, bundle unloading charges and plate charges shown separately on Sale invoice, are ancillary to and form part of the principal supply of printing services, and whether the same GST rate applicable to printing service would apply to such charges?

Ans: Not required in view of answer to (1) above.

(Sushma Vora)
Member (SGST)

(Vishal Malani)
Member (CGST)

Place: Ahmedabad
Date: 04/08 /2026