समक्ष अग्रिम विनिर्णय प्राधिकारी उत्तराखण्ड (माल और सेवा कर)

BEFORE THE AUTHORITY FOR ADVANCE RULINGS FOR THE STATE OF UTTARAKHAND

(Goods and Services Tax)

Present:

श्री अनुराग मिश्रा (सदस्य)

Shri Anurag Mishra (Member)

श्रीमती श्रिया गुप्ता (सदस्य)

Smt. Shriya Gupta (Member)

The 10th day of August, 2026

अग्रिम विनिर्णय संख्या. **4/2026-27**

Ruling No: 4/2026-27

in

आवेदन संख्या. **2/2026-27 (ARN: AD050526002234L)**

Application No: 2/2026-27 (ARN:AD050526002234L)

1	आवेदक Applicant	M/s Luxor International Private Limited, Plot No. 106, Sector-7, Haridwar, Uttarakhand-249402 [GSTIN 05AAACL0282E1Z1]
2	अधिकारिता अधिकारी Jurisdictional Officer	-----------
3	आवेदक की ओर से उपस्थित Present for the Applicant	Shri Harendra Singh, Senior Manager, M/s Luxor International Pvt. Ltd. and Shri Akash Mittal, CA
4	अधिकारिता अधिकारी की ओर से उपस्थित Present for the Jurisdictional Officer	None
5	Concerned Officer	Maneesha Saini, Deputy Commissioner (State Tax)
6	आवेदन प्राप्ति की तिथि Date of receipt of application	15.05.2026
7	सुनवाई की तिथि Date of Personal Hearing	22.07.2026

नोटः इस अग्रिम विनिर्णय की प्राप्ति के 30 दिन के अन्दर उत्तराखण्ड माल और सेवाकर अधिनियम 2017 की धारा–99 के अन्तर्गत गठित अग्रिम विनिर्णय अपीलप्राधिकारी के समक्ष धारा– 100(1) के अन्तर्गत अपील दायर की जा सकती है।

Note: An appeal against this ruling lies before the appellate authority for advance ruling under Section 100(1) of the Uttarakhand Goods and Services Tax Act, 2017, constituted under Section 99 of the Uttarakhand Goods and Services Tax Act, 2017, within a period of 30 days from the date of service of this order.

AUTHORITY FOR ADVANCE RULING
GOODS & SERVICES TAX
UTTARAKHAND

PROCEEDINGS

This is an application under Sub-Section (1) of Section 97 of the Central Goods & Services Tax Act, 2017 and Uttarakhand State Goods & Services Tax Act, 2017 (hereinafter referred to as CGST/SGST Act) and the rules made there under filed by M/s Luxor International Private Limited, Plot No. 106, Sector-7, Haridwar, Uttarakhand-249402 (herein after referred to as the "applicant") and registered with GSTIN 05AAACL0282E1Z1 under the CGST Act, 2017 read with the provisions of the UKGST Act, 2017.

2. At the outset, we would like to state that the provisions of both the CGST Act and the SGST 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 SGST Act.

3. The Advance Ruling under GST means a decision provided by the authority or the appellate authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub section (1) of section 100 in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant.

4.1 As per the said sub-section (2) of Section 97 of the Act advance ruling can be sought by an applicant in respect of:

(a) Classification of any goods or services or both
(b) Applicability of a notification issued under the provisions of this Act,
(c) Determination of time and value of supply of goods or services or both,
(d) Admissibility of input tax credit of tax paid or deemed to have been paid
(e) Determination of the liability to pay tax on any goods or services or both
(f) Whether the applicant is required to be registered
(g) Whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both within the meaning of that term.

4.2 In the present case applicant has sought advance ruling on *"Whether the supply of uncoated paper, falling under HSN Code 48025590 which is specifically intended and used for the manufacture of notebooks and exercise books, qualifies for exemption from levy of Central Goods and Services Tax under Entry No. 128 of Notification No. 10/2025-Central Tax (Rate) dated 17.09.2025, and is accordingly not exigible to CGST at the rate of 9% (i.e. 18% GST) as otherwise prescribed under Schedule-II of Notification No. 09/2025-Central Tax (Rate) dated 17.09.2025 ?"*

BRIEF FACTS OF THE CASE

5.1 **In their application dated 15.05.2026**, the applicant submitted that:

A. Profile of the Applicant:

They are engaged in the manufacture and supply of a comprehensive range of writing instruments, stationery products, educational kits, books, notebooks, and corporate gifting solutions.

They are presently engaged in the supply of notebooks and exercise books (classifiable under HSN Code 48201090 & 48202000), which are exempt from GST.

They now propose to undertake a transaction wherein they intend to supply uncoated paper, classifiable under HSN Code 48025590, solely meant for the purpose of manufacture of notebooks and exercise books.

B. Classification of the Goods:

The goods proposed to be supplied by the Applicant being uncoated paper of a kind used for writing, printing or other graphic purposes, in rolls or rectangular (including square) sheets are classifiable under Heading 4802 of the First Schedule to the Customs Tariff Act, 1975, as adopted for GST purposes.

More specifically, the said goods fall under Sub-heading 48025590, which covers uncoated paper and paperboard in rolls or sheets, other than those specifically excluded.

The Applicant submits that the physical and technical characteristics of the said paper are consistent with those of paper used in the manufacture of notebooks and exercise books, and the same shall be supplied only to customers who are engaged in or intend to use the same for the manufacture of notebooks and exercise books.

C. End-Use Commitment:

The Applicant submits that the proposed supply of uncoated paper under HSN 48025590 is specifically intended for use in the manufacture of notebooks and exercise books.

The Applicant proposes to obtain end-use declarations/purchase orders from buyers clearly specifying the aforesaid intended use, so as to satisfy the conditions of the exemption notification and discharge its evidentiary obligations as a supplier claiming the benefit of the exemption.

D.Applicable Notifications and Rate Regime:

Pursuant to the recommendations of the 56th GST Council Meeting held on 03.09.2025, the Central Government issued the following two notifications effective from 22.09.2025, which creates a use-based bifurcation within HSN 4802:

Notification	Description	Rate
Notification No. 09/2025-Central Tax (Rate) dated 17.09.2025-Schedule II [Entry 167]	HSN 4802 Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803: [other than uncoated paper and paperboard for exercise book, graph book, laboratory note book and notebooks only]	18% GST (9% CGST + 9% SGST)
Notification No. 10/2025-Central Tax (Rate) dated 17.09.2025 [Entry 128]	HSN 4802 Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803,	Exempt

	used for exercise book, graph book, laboratory note book and notebooks	

The aforesaid notifications give effect to the deliberations and recommendations of the 56th GST Council, which had specifically decided to reduce the rate on uncoated paper and paperboard used for exercise books, graph books, laboratory notebooks and notebooks from 12% to NIL, as a measure to make educational materials more affordable and accessible.

QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT

5.2 In view of above, the applicant has sought advance ruling as to *"Whether the supply of uncoated paper, falling under HSN Code 48025590 which is specifically intended and used for the manufacture of notebooks and exercise books, qualifies for exemption from levy of Central Goods and Services Tax under Entry No. 128 of Notification No. 10/2025-Central Tax (Rate) dated 17.09.2025, and is accordingly not exigible to CGST at the rate of 9% (i.e. 18% GST) as otherwise prescribed under Schedule-II of Notification No. 09/2025-Central Tax (Rate) dated 17.09.2025 ?"*

5.3 APPLICANT'S INTERPRETATION OF LAW AND FACTS:

The supply of uncoated paper classifiable under HSN 48025590, where such supply is specifically intended for and directed towards the manufacture of notebooks and exercise books, is exempt from CGST under Sl. No. 128 of the Schedule to Notification No. 10/2025-Central Tax (Rate) dated 17.09.2025 (hereinafter "the Exemption Notification").

The Applicant submits that the said goods are, therefore, not exigible to CGST at the rate of 9% (or 18% GST inclusive of SGST) as otherwise prescribed under S. No. 167 of Schedule II of Notification No. 09/2025-Central Tax (Rate) dated 17.09.2025.

Relevant Notification under GST:

The Applicant reproduces hereunder the relevant entry from the Exemption Notification:

S. No.	Chapter/Heading /Sub-heading/Tariff Item	Description of Goods	Rate
128	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803, used for exercise book, graph book, laboratory note book and notebooks	NIL

Legislative Intent Behind the Exemption: 56th GST Council Meeting

The Applicant places reliance upon the Press Release of the 56th GST Council Meeting held on 03.09.2025 (chaired by the Hon'ble Union Finance Minister) wherein the GST Council made the following recommendation (as documented in the official Press Release):

> "12% to Nil: Uncoated paper and paperboard for exercise books, graph books, laboratory notebooks and notebooks."
>
> Source: Official Press Release, 56th Meeting of the GST Council dated 03.09.2025.

It is evident from the above that the express intent of the Council was to exempt uncoated paper used for exercise books and notebooks from GST, as a measure to benefit the common man, aspirational middle class and the education sector.

The 56th GST Council's Next-Gen GST Reforms were specifically designed to reduce the tax burden on educational materials, recognizing the importance of making education more affordable. Uncoated paper intended for notebooks is an integral input in the educational supply chain, and the Council's recommendation to make the final product (notebooks/exercise books) exempt would be rendered illusory and commercially impractical if the very paper used to manufacture such products were subjected to an 18% tax.

Satisfaction of Essential Conditions of the Exemption Entry

The Applicant submits that the proposed supply satisfies all the conditions of Entry Sl. No. 128 of the Exemption Notification:

Condition 1: The proposed goods are 'uncoated paper' and classifiable under Heading 4802:

In the instant case, the good proposed to be supplied by the Applicant is uncoated paper, that has not been treated with any surface coating material (such as clay, kaolin, calcium carbonate, or similar mineral pigments). The paper proposed to be supplied under HSN 48025590 is of the uncoated variety, of a kind used for writing, printing or other graphic purposes, and does not bear any surface coating. This is consistent with the description under Heading 4802 of the Customs Tariff.

The proposed goods also do not fall under Heading 4801 (newsprint) or Heading 4803 (toilet/facial tissue stock), which are expressly excluded from Heading 4802.

The Applicant has attached product catalogue and pictures of the goods that are proposed to be supplied.

Condition 2: The goods would be 'used for exercise book, graph book, laboratory notebook and notebooks:

This is the decisive condition that determines whether the exemption or the 18% rate applies. The Exemption Notification makes use of an end-use based criterion i.e. the exemption is available only where the uncoated paper under Heading 4802 is used for exercise books, graph books, laboratory notebooks and notebooks.

The Applicant proposes to supply uncoated paper specifically and exclusively to customers/recipients who intend to use the said paper for the manufacture of notebooks and exercise books. The Applicant is itself engaged in the supply of notebooks and exercise books, which are presently exempt from GST under Entry S. No. 130 of the Exemption Notification.

Further, the usage of uncoated paper is not merely proposed or incidental rather it is the primary and stated purpose of the supply. The Applicant shall ensure that all purchase orders, supply agreements, and buyer declarations unambiguously record that the paper is being procured exclusively for use in the manufacture of notebooks and exercise books. Copy of the draft buyer declaration is also attached.

The term 'used for' in the exemption entry is a well-recognized condition of end-use, which is satisfied when the goods are supplied with a clear, documented intention of the specified downstream use. The Hon'ble Supreme Court, in a series of decisions under the erstwhile Central Excise Act, has consistently held that an end-use exemption or concession is satisfied if the goods are supplied with a stipulated intent and supported by documentation establishing such intent, even though the actual use occurs at a subsequent stage.

In light of the foregoing, the uncoated paper in question, falling under HSN 48025590, is exclusively intended for use in the manufacture of notebooks and exercise books, as evidenced by the nature of the product, its trade identity, and the supporting documentation establishing such end-use intent.

Distinction Between Entry S. No. 128 (Exempt) and Schedule II (18%) of Notification No. 09/2025:

The Applicant submits that the rate structure created under the two notifications is an intentional use-based bifurcation within Heading 4802. The proper interpretation of the two notifications, read in conjunction, is as follows:

Uncoated Paper (HSN 4802) used for Notebooks/Exercise Books	Uncoated Paper (HSN 4802) used for Other Purposes
Exempt under S. No. 128 of Notification No. 10/2025-CT(Rate)	18% GST Taxable under Schedule II of Notification No. 09/2025-CT(Rate)

The Applicant's proposed supply squarely falls in the left column of the above table- being uncoated paper under HSN 48025590 exclusively intended for use in notebooks and exercise books. Accordingly, the exemption under Entry S. No. 128 of the Exemption Notification is fully applicable.

It is a settled canon of statutory interpretation that exemption notifications must be read harmoniously with the main rate notification, giving full effect to the specific exemption carved out. It is well-established that when a specific entry in an exemption notification covers a particular description of goods, the general entry in the rate schedule must yield to the specific exemption entry. In the present case:

The general entry under Schedule II of Notification No. 09/2025-CT(Rate) levies 18% GST on uncoated paper under HSN 4802 used for writing, printing or other graphic purposes -but expressly excludes therefrom paper used for exercise book, graph book, laboratory notebook and notebooks.

The specific exemption entry under S. No. 128 of Notification No. 10/2025-CT(R) then specifically covers such excluded paper and exempts the same from CGST entirely.

This two-step legislative architecture first carving out the paper for notebooks from the 18% entry, and then expressly exempting it conclusively demonstrates the legislative intent that uncoated paper used for notebooks and exercise books must be exempted, and not the 18% rate.

Moreover, since a specific exemption entry exists under S. No. 128 of the Exemption Notification covering such goods, recourse to any residuary classification or denial of exemption on technical grounds would be contrary to the well-settled legal principle that a specific entry prevails over a general or residuary one, a principle consistently affirmed by the Hon'ble Supreme Court.

Accordingly, the exemption under Entry S. No. 128 of the Exemption Notification is squarely and fully applicable to the goods in question, and any contrary interpretation would be contrary to both the statutory scheme and binding judicial precedents. Any other interpretation would render the specific exemption entry nugatory and would be contrary to the purpose and object of the Exemption Notification.

Summary of Submissions:

The goods proposed to be supplied are uncoated paper classifiable under HSN 4802 55 90, being goods of a kind used for writing, printing or other graphic purposes, in rolls or sheets.

The said goods are specifically and exclusively intended for use in the manufacture of notebooks and exercise books by the recipient, and the same shall be supported by end-use documentation including purchase orders and buyer declarations.

Entry S. No. 128 of the Schedule to Notification No. 10/2025-Central Tax (Rate) dated 17.09.2025 specifically and expressly exempts such goods from the whole of the central tax leviable thereon under Section 9 of the CGST Act, 2017.

The 18% GST entry under Schedule II of Notification No. 09/2025-Central Tax (Rate) expressly excludes paper under HSN 4802 used for exercise books, graph books, laboratory notebooks and notebooks from its scope, and such paper is separately covered under the Exemption Notification.

The recommendations of the 56th GST Council, as reflected in its Press Release dated 03.09.2025, clearly demonstrate the legislative intent to exempt uncoated paper used for notebooks and exercise books from GST, as a measure to promote affordable education.

Accordingly, the proposed supply of uncoated paper under HSN 4802 55 90 specifically used for the manufacture of notebooks and exercise books is exempt from CGST and not exigible to the rate of 9% CGST (18% GST) as otherwise applicable to HSN 4802 goods used for other purposes.

5.4 SUBMISSIONS OF THE CONCERNED OFFICER: Detailed written submission on the issue were tendered by the Deputy Commissioner (State Tax), Concerned Officer wherein it was argued as under:

5.4.1 The benefit of exemption under the Notification issued in September, 2025 cannot be extended merely on the basis of a declaration furnished by the purchaser regarding intended use of goods. The liability to GST is determined on the basis of nature and classification of the goods supplied and the conditions specifically prescribed in the exemption notification. Unless the notification expressly provides exemption is available solely upon production of an end-use declaration, the supplier is required to independently satisfy all the statutory conditions for availing the exemption. In the present case, the applicant is supplying uncoated paper to the purchaser, who claims that the paper will be used for manufacturing notebooks and exercise books. Such intended end use, evidenced only by a declaration of the purchaser, does not by itself establish the supplier's eligibility for exemption. The possibility of diversion or use for any purpose other than manufacturing of notebooks/exercise books cannot be ruled out, and therefore exemption cannot be granted solely on strength of such declaration in the absence of a clear statutory mechanism providing for end-use based exemption and adequate safeguards for verification. Accordingly, the supply made by the applicant is liable to be assessed in accordance with the applicable GST rate unless all the conditions of the Notification are demonstrably fulfilled.

6. PERSONAL HEARING:

The personal hearing in the matter was fixed and conducted, in virtual mode, on 22.07.2026 and the applicant was represented by their Authorized Representative Shri Harendra Singh, Senior Manager and Shri Akash Mittal, CA who reiterated the facts and submissions made in their application dated 15.05.2026.

7. ADDITIONAL SUBMISSIONS BY THE APPLICANT:

Pursuant to the personal hearing held on 22.07.2026, the applicant has made additional submission dated 23.07.2026 wherein it has been submitted that in addition to the end-use declaration proposed to be obtained from the buyer at the time of procurement, they shall also obtain a declaration from the manufacturer after completion of the manufacturing process and the declaration shall certify particulars of the invoices under which paper was purchased; description and quantity of paper received; confirmation that the paper has been utilized for manufacture of notebooks/exercise books; production batch number(s) in which such paper has been consumed; quantity of paper consumed batch-wise; quantity of notebooks/exercise books manufactured from such batch; balance quantity remaining from the original supply, if any and confirmation that the particulars are based upon the manufacturer's statutory books of account, production registers, inventory records and raw material consumption records. Consequently, every consignment supplied by the applicant can be correlated with the actual production batches in which the paper has been consumed and such documents would conclusively establish that the paper supplied by the applicant has actually been used for manufacture of notebooks and exercise books.

8. DISCUSSION AND FINDINGS

We have carefully examined the application, the submissions made during personal hearing, the relevant statutory provisions and the notifications relied upon by the Applicant as well as the submissions of the concerned officer. The issue before us is not the tariff classification of the goods. It is also not in dispute that the goods proposed to be supplied are classifiable under Heading 4802. The application and the issue is confined to the applicability of the exemption provided under Entry No.128 of Notification No.10/2025-Central Tax (Rate) dated 17.09.2025.

We have examined the Relevant statutory entry and find that Entry No.128 of Notification No.10/2025-Central Tax (Rate) dated 17.09.2025 exempts:

"Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803, ***used for exercise book, graph book, laboratory note book and notebooks"***

Simultaneously, Notification No.9/2025-Central Tax (Rate) dated 17.09.2025 excludes such paper from the taxable entry attracting GST @18%. Thus, the legislative scheme undoubtedly creates a use-based distinction within Heading 4802.

Scope of the present issue:

We observe that the Applicant does not merely seek interpretation of Entry No.128. Rather, the Applicant seeks a declaration that maintenance of purchaser declarations, purchase orders, contractual stipulations, and end-use documentation would be sufficient for availing exemption at the time of supply. The question therefore involves not merely interpretation of the exemption entry but also the legal mechanism for establishing compliance with the end-use condition.

Nature of the exemption:

A careful reading of Entry No.128 shows that exemption is granted to:

"paper used for exercise books, graph books, laboratory notebooks and notebooks."

The exemption is not worded as supplied to notebook manufacturers; sold for manufacture of notebooks; intended for notebooks; or supplied against declarations. Instead, the notification identifies a category of goods by reference to their use. The expression employed is *"used for"*. The notification does not create any separate class of eligible purchasers. Nor does it make purchaser declarations the basis of exemption.

Principles governing exemption notifications:

It is a settled principle that exemption notifications are required to be construed strictly. The person claiming exemption must clearly establish that the goods fall within the four corners of the exemption notification. Only after eligibility is clearly established can the exemption be extended according to its terms. Equally well settled is the principle that Courts and quasi-judicial authorities cannot enlarge the scope of an exemption notification or introduce words which the delegated legislation has consciously omitted.

End-use based exemptions require statutory machinery:

We observe that the Applicant proposes to establish eligibility through declarations, purchase orders and contractual documents. However, neither the CGST Act, 2017 and the rules made thereunder, Notification No. 9/2025-CT (Rate) and Notification No. 10/2025-CT (Rate) both dated 17.09.2025 nor any circular issued thereunder prescribes any statutory mechanism governing such end-use verification.

There is no provision requiring execution of bonds; furnishing of certificates; submission of end-use declarations; post-supply verification; monitoring by jurisdictional officers; recovery procedure in case of diversion; or maintenance of prescribed records. In several taxation statutes, where the legislature intended exemption to operate upon end-use, it simultaneously prescribed documentary safeguards, certification requirements or administrative procedures to establish such end-use. No comparable statutory framework has been provided in the present notification.

Whether this Authority can recognize purchaser declarations:

We observe that the Applicant has requested this Authority to hold that purchaser declarations and purchase orders would constitute sufficient evidence for claiming exemption. Acceptance of this submission would necessarily require this Authority to determine what form such declaration should take; who should issue it; whether it should precede supply; whether actual verification is required; consequences of diversion; responsibility of supplier where diversion subsequently occurs; and evidentiary value of such documents. None of these matters is addressed by Notification No.10/2025-Central Tax (Rate) dated 17.09.2025. Recognition of such documents as legally sufficient would therefore amount to supplementing the notification by introducing an administrative compliance mechanism which the delegated legislation itself does not prescribe. Such an exercise lies exclusively within the legislative or executive domain and cannot be undertaken by this Authority while exercising jurisdiction under Section 98 of the CGST Act.

Scope of jurisdiction under Section 98:

We find that the jurisdiction of this Authority is confined to determining the correct interpretation of the statutory provisions applicable to the transaction placed before it. The Authority cannot rewrite the notification; introduce additional conditions; create procedural safeguards; or prescribe evidentiary standards absent from the law. The Applicant's request, in substance, seeks a declaration that maintenance of specified documents would automatically establish eligibility for exemption. Such a declaration has no foundation in the notification itself.

Meaning of the expression "used for":

The Applicant has argued that the expression *"used for"* should include intended use supported by declarations/documentation. While it is true that end-use based expressions may in certain statutory contexts receive a broader interpretation, such interpretation generally operates where the legislation simultaneously prescribes a mechanism for establishing such intended use.

We find that Entry No.128 employs the words *"used for"*. It does not employ expressions such as "intended to be used", "supplied for use", or "meant for use". The ordinary meaning of the expression *"used for"* denotes a factual relationship between the goods and the specified use. At the point when the supplier effects the supply, the future utilisation of the paper by the purchaser has not yet occurred. Whether the purchaser ultimately manufactures notebooks, diverts the goods elsewhere, or disposes of them differently or the goods themselves gets damaged/stolen in transit, remains beyond the supplier's control. In the absence of any statutory deeming provision or prescribed certification procedure, the Authority cannot conclusively determine, at the stage of supply, that the goods satisfy the description *"used for* *exercise book, graph book, laboratory notebook and notebooks."* Consequently, purchaser declarations or contractual stipulations, though they may indicate intended use, cannot be elevated to the status of legally determinative proof when the notification itself does not so provide.

Legislative intent:

We observe that the Applicant has relied upon the recommendations of the 56th GST Council and the corresponding press release to contend that the objective was to exempt paper used for educational notebooks. There can be no dispute that the notifications were issued pursuant to the recommendations of the GST Council. However, while legislative intent may aid interpretation where ambiguity exists, it cannot supply omissions in the statutory text or authorise the Authority to create procedures which the notification itself does not contain. The Authority is required to interpret the notification as issued.

Findings:

Accordingly, we hold that:

(i) Uncoated paper falling under tariff item 48025590 of the HSN, *per se*, is not exempt from payment of GST.

(ii) Entry No.128 of Notification No.10/2025-Central Tax (Rate) dated 17.09.20 grants exemption to uncoated paper falling under tariff item 48025590 of the HSN, when supplied for the intended purpose.

(iii) The notification does not prescribe any statutory procedure for determining end-use.

(iv) No provision recognises purchaser declarations, purchase orders or contractual stipulations as conclusive proof of fulfilment of the end-use condition.

(v) This Authority cannot create such a compliance mechanism by judicial interpretation.

(vi) Consequently, no advance ruling can be issued declaring that maintenance of purchaser declarations, purchase orders or similar documents would, by themselves, entitle the Applicant to claim exemption under Entry No.128.

RULING

In exercise of powers conferred under Section 98 of the Central Goods and Services Tax Act, 2017 and the corresponding provisions of the State Goods and Services Tax Act, it is hereby ruled as follows:

Question:

"Whether the supply of uncoated paper, falling under HSN Code 48025590 which is specifically intended and used for the manufacture of notebooks and exercise books, qualifies for exemption from levy of Central Goods and Services Tax under Entry No. 128 of Notification No. 10/2025-Central Tax (Rate) dated 17.09.2025, and is accordingly not exigible to CGST at the rate of 9% (i.e. 18% GST) as otherwise prescribed under Schedule-II of Notification No. 09/2025-Central Tax (Rate) dated 17.09.2025?"

Answer:

Entry No.128 of Notification No.10/2025-Central Tax (Rate) dated 17.09.2025 exempts uncoated paper and paperboard used for exercise books, graph books, laboratory notebooks and notebooks. However, in view of the observations and findings made above, no advance ruling can be pronounced on the procedure/manner for availing the same, being outside the purview of Section 97(2) of the CGST Act, 2017. The application is answered accordingly.

10.08.26
ANURAG MISHRA
(MEMBER)

10/8/2026
SHRIYA GUPTA
(MEMBER)

AUTHORITY FOR ADVANCE RULING
GOODS & SERVICE TAX: UTTARAKHAND
OFFICE OF THE COMMISSIONER, SGST, UTTARAKHAND
LADPUR RING ROAD, UPPER NATHANWALA, DEHRADUN

F. No.: 02/S. Tax-UKD/ Sec-97/Advance Ruling/2025-26/DDN 2062 **Date:** 10 **.08.2026**

Copy to:

1. The Chief Commissioner, CGST, Meerut Zone, Meerut for information please.
2. The Pr. Commissioner, CGST, Commissionerate, Dehradun for information and necessary action please.
3. The Commissioner, SGST, Commissionerate, Uttarakhand for information and necessary action please.
4. The Commissioner, CGST, Audit Commissionerate, Dehradun for information please.
5. The Deputy Commissioner, SGST, Division Vikas Nagar, Dehradun for information.
6. The Assistant Commissioner, CGST, Division-Dehradun, for information and necessary action.
7. The Superintendent, Range-II, CGST Division: Dehradun for information and necessary action.
8. The Concerned Officer, CGST, Dehradun.
9. The Concerned Officer, SGST, Dehradun.
10. The Appellate Authority of Advance Ruling, Uttarakhand for information please.
11. Guard File.