AUTHORITY FOR ADVANCE RULING, TAMIL NADU
No.207, 2nd FLOOR, PAPJM BUILDING, No.1, GREAMS ROAD,
CHENNAI 600 006.

ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 AND UNDER SECTION 98(4) OF THE TNGST ACT, 2017

Members present:

Shri R.V. Pradhamesh Bhanu, I.R.S., Additional Commissioner/Member (CGST), Office of the Commissioner of GST and Central Excise, Audit I Commissionerate, Chennai - 600 101.	**Shri B. Suseel Kumar, B.E., MBA., Joint Commissioner/Member (SGST), Authority for Advance Ruling, Tamil Nadu, Chennai - 600 006.**

Advance Ruling No. 60/ARA/2026, dated 15.09.2026

1. Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-Section (1) of Section 100 of CGST Act 2017/TNGST Act 2017, within 30 days from the date on which the ruling sought to be appealed is communicated.

2. In terms of Section 103(1) of the Act, Advance Ruling pronounced by the Authority under Chapter XVII of the Act shall be binding only-

(a) On the applicant who had sought it in respect of any matter referred to in sub-section (2) Section 97 for advance ruling.

(b) On the concerned officer or the Jurisdictional Officer in respect of the applicant.

3. In terms of Section 103(2) of the Act, this Advance Ruling shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.

4. Advance Ruling obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, shall render such ruling to be void ab initio in accordance with Section 104 of the Act.

5. The provisions of both the Central Goods and Services Tax Act and the Tamil Nadu Goods and Services Tax Act (herein referred to as the Act) are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Services Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Services Tax Act.

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GSTIN Number, if any/User id	33AAACA7962L1ZH
Legal Name of Applicant	M/s Associated Printers (Madras) Limited
Trade Name of Applicant	M/s Associated Printers (Madras) Pvt. Ltd.
Registered Address/ Address provided while obtaining User id	No. 114, Anna Salai, Chennai – 600002
Details of Application	Advance Ruling Application No.22/2026/ARA dated 24.04.2026
Jurisdictional Officer	Admin : Centre - CBIC; Zone – Chennai; Commissionerate – Chennai North; Division – Egmore, Range – Range – V Other : State - Tamil Nadu, Division – Chennai Central, Zone – Central – III, Circle – Anna Salai
Nature of activity (s) (proposed/present) in respect of which advance ruling sought for: A. Category B. Description (in brief)	A. Service provision B. Printing & Supplying of pre-examination & post examination items like Question paper, OMR sheets, answer sheets, hall tickets, grade sheets, rank sheets, degree certificates, scanning and processing of results for conducting examination by educational boards /universities.
Issues on which advance ruling required	1. Classification of goods and/or services or both 2. Applicability of a notification issued under the provisions of the Act 3. Admissibility of input tax credit of tax paid or deemed to have been paid 4. Determination of the liability to pay tax on any goods or services or both 5. Whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in supply of goods and/or services or both, within the meaning of that term.

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Question(s) on which advance ruling is required	1. Whether printing and supplying of examination related items are to be treated as supply of goods or supply of services? 2. Whether printing and supplying of pre-examination items (including its transportation and delivery) like Question paper, OMR Sheets, Answer Sheets, Hall tickets for conducting examination by Educational Boards / Universities be treated as exempt supply under Sl. No 66 of Notification No.12/2017-Central Tax (Rate), dated 28.06.2017? 3. Whether printing, packing and supplying of post examination items (including its transportation and delivery) like Mark sheets, Grade sheets, Rank sheets, Degree certificates, including Scanning the OMR Sheets and processing of results/data in relation to conduct of examination be treated as exempt supply under Sl. No 66 of Notification No.12/2017-Central Tax (Rate), dated 28.06.2017?

M/s. Associated Printers (Madras) Pvt. Ltd., No. 114, Anna Salai, Chennai – 600 002 (hereinafter called as the "Applicant"), are registered under the Goods and Services Tax Act with GSTIN 33AAACA7962L1ZH. They have filed this application for advance ruling under Section 97 of the CGST Act, 2017 and has made a payment of application fees of Rs.10,000/- under sub rule (1) of Rule 104 of CGST Rules, 2017.

2. Statement of relevant facts having a bearing on the questions raised.

2.1 In their application for Advance Ruling, the applicant stated:

- that they are engaged in Printing & Supplying of pre-examination & post examination items like Question paper, OMR sheets, answer sheets, hall tickets, grade sheets, rank sheets, degree certificates, scanning and processing of results for examination conducted by educational boards / universities.

- that they are charging tax at the rate of 18% (9% CGST + 9% SGST) on the services provided to the various Universities.
- that the applicant is merely supplying the service of printing as per the requirements of the educational institution; the design, logo, barcode information and all other details are given by the educational institution.
- that the services supplied by the applicant consists of the following:

  a) Pre Examination Work includes:

  i. Printing of Hall tickets

  ii. Printing of Question paper

  iii. Printing of Answer Booklets with (or) without OMR

  iv. Transportation and delivery of the same at the respective premises/Centres

  b) Post Examination Work includes:

  i. Printing of Mark Sheets

  ii. Printing of Grade Sheets

  iii. Printing of Rank Sheets / Rank Cards

  iv. Printing of Degree Certificates

  v. Transportation and delivery of the same at the respective premises

  vi. Scanning and Processing of OMR Sheets and the data

  vii. Scanning and Processing of Results of the Examination.

3. Applicant's interpretation of legal provisions

3.1 The applicant has submitted their interpretation of law and / or facts in respect of the issues on which advance ruling is sought:

- That they provide complete end to end pre-examination and post-examination related printing services to its recipients and their customers mainly approach them for printing services in relation to examination. The procurement of paper and other materials is incidental and necessary only to render the printing service.
- That merely because its medium of delivery of its services are routed through tangible materials, the same cannot constitute supply of goods.
- That, based on the definition of Composite supply, Principal supply and the Board's Circular No. 11/11/2017-GST dated 20.10.2017, the supply undertaken by the applicant can be termed as Composite supply of service, with printing of contents supplied by the institute being the principal supply

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- That the supply of papers is an integral part of the composite supply, without which the contents cannot be printed. But the same cannot be called as principal supply as the purpose for which the educational institutes contracted with applicant is not for buying papers but for the printing services. The content to be printed is based on the specifications given by the educational institutes and the applicant has no role in deciding the same.
- That the printing and supplying of pre-examination and post-examination items (including its transportation and delivery) like Question paper, OMR Sheets, Answer Sheets, Hall tickets, mark sheets, grade sheets, etc., scanning the OMR sheet and processing of results in relation to conduct of examination by Educational Boards / Universities are exempted as per Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017.
- That the Circular No. 151/07/2021-GST dated 17.06.2021, Tamil Nadu AAR ruling in the case of M/s. Mehra Computer Systems Ltd and Telangana AAR ruling in the case of M/s. V S Hi-Tech Security Forms Private Limited all indicate that the supply of printing services when provided to educational institutions for conduct of examination are exempted services.

4. The applicant falls under the administrative control of Centre. The concerned authorities of the Centre and State were addressed to report if there are any pending proceedings against the applicant on the issues raised by the applicant in the ARA application and for comments on the issues raised. Since no remarks have been received, it is presumed that there are no pending proceedings on the questions raised in their Advance Ruling Application.

5. Personal Hearing

5.1 Ms. Sharanya Vijay K., Advocate, appeared for personal hearing as an authorized representative (AR) of M/s. Associated Printers (Madras) Ltd. The AR reiterated the submissions made in their application for Advance Ruling and submitted copies of Rulings pronounced by Advance Ruling Authorities of various States as additional submissions. The AR stated that they are charging GST @18% at present but some of their clients, i.e. Universities recognized by the UGC, have informed the applicant that the pre-exam and post-exam services rendered by the applicant to the universities are exempted from GST. Therefore, the applicant has approached the Authority for a Ruling in this regard.

6. Discussions and Findings:

6.1 We have carefully examined the submissions made by the applicant in their advance ruling application and the submissions made during the personal hearing. We have also considered the issue involved, the relevant facts and the applicant's submission / interpretation of law in respect of question on which the advance ruling is sought.

6.2 We find that the questions raised by the applicant are liable for admission as it gets covered under Section 97 (2) (a), (b), (e) and (g) of CGST Act, 2017.

6.3 The first query raised by the applicant is whether the supply undertaken by them is supply of goods or supply of service.

6.4 As per the applicant's submission, the educational institutions approach the applicant for printing of the content related to the examinations conducted by the educational institutions and the applicant prints it on a paper and transports it to the educational institutions. The activity undertaken by the applicant involves both supply of goods by way of paper on which the material provided by the universities is printed and the service of printing itself.

6.5 The definition of 'composite supply' as per Section 2(30) of CGST Act, 2017 is reproduced below for reference:

> *"(30) — '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;"*

6.6 In the case of the applicant, the educational institution provides the content to be printed, the applicant merely prints the content on to a paper and sends it back to the educational institution. The ownership of the content is with the institution during the entire activity. It is seen that the activity is a bundled supply of both goods and service which happen concurrently. Therefore, the activity undertaken by the applicant is a composite supply.

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6.7 The definition of composite supply speaks of 'Principal Supply', which is defined in Section 2(90) of the CGST Act, 2017 as below:

> *(90) principal supply means 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;*

6.8 In the present case, there is an involvement of supply of goods also, in the form of paper, without which the content provided by the institutions cannot be printed. But here, supply of goods in the form of paper is not the principal supply as the clients have not approached the applicant to supply paper. The predominant element of the instant composite supply is printing service, because the educational institutions have approached the applicant in the first place for printing of the question paper, marksheet, etc. owned and provided by the educational institution.

6.9 The gist of the above discussion is that the activity of printing and supply of examination related items undertaken by the applicant are treated as a composite supply in which printing service forms the principal supply.

6.10 The same is clarified by CBIC's Circular No. 11/11/2017-GST dated 20.10.2017, wherein, it, inter alia, states the following:

> *"2. In the above context, it is clarified that supply of books, pamphlets, brochures, envelopes, annual reports, leaflets, cartons, boxes etc. printed with logo, design, name, address or other contents supplied by the recipient of such printed goods, are composite supplies and the question, whether such supplies constitute supply of goods or services would be determined on the basis of what constitutes the principal supply.*
>
> *4. In the case of printing of books, pamphlets, brochures, annual reports, and the like, where only content is supplied by the publisher or the person who owns the usage rights to the intangible inputs while the physical inputs including paper used for printing belong to the printer, supply of printing of the content supplied by the recipient of supply is the principal supply and therefore such supplies would constitute supply of service falling under heading 9989 of the scheme of classification of services."*

6.11 The usage rights of the content to be printed lies with the educational institutions and the physical inputs belong to the applicant and therefore, it is clear that printing of question papers, marksheet, etc. is the principal supply of the composite supply and HSN classification of the entire supply should be done based on principal supply.

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6.12 Based on the above discussion, it is concluded that printing of question papers, etc. would be tantamount to supply of service falling under heading 9989 of the scheme of classification of services.

6.13 The next query raised by the applicant is whether printing and supplying of pre-examination items (including its transportation and delivery) like Question paper, OMR Sheets, Answer Sheets, Hall tickets for conducting examination by Educational Boards / Universities be treated as exempt supply under Sl. No 66 of Notification No.12/2017-Central Tax (Rate), dated 28.06.2017.

6.14 Sr. No. 66 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended, is reproduced below for reference:

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
66	Heading 9992	Services provided – (a) by an educational institution to its students, faculty and staff;	NIL	NIL
		(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee; (b) to an educational institution, by way of, - (i) transportation of students, faculty and staff; (ii) catering, including any midday meals scheme sponsored by the Central Government, State Government or Union territory; (iii) security or cleaning or housekeeping services performed in such educational institution; (iv) services relating to admission to, or conduct of examination by, such institution; (v) supply of online educational journals or periodicals: Provided that nothing contained in sub-items (i), (ii) and (iii) of item (b) shall apply to an educational institution other than an institution providing services by way of preschool education and education up to higher secondary school or equivalent: Provided further that nothing contained in subitem (v) of item (b) shall apply to an institution providing services by way of, (i) pre-school education and education up to higher secondary school or equivalent; or (ii) education as a part of an approved vocational education course.		

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6.15 "Educational Institution" has been defined in the Notification No. 12/2017-Central Tax (Rate) as follows: -

> *(y) "educational institution" means an institution providing services by way of, -*
>
> *(i) pre-school education and education up to higher secondary school or equivalent;*
>
> *(ii) education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;*
>
> *(iii) education as a part of an approved vocational education course;*

6.16 Therefore, as per Sr. No. 66(b)(iv) of Notification No. 12/2017-Central Tax (Rate), as amended, 'services provided to an educational institution, by way of services relating to admission to, or conduct of examination by, such institution' is exempted from payment of Goods and Services Tax.

6.17 The CBIC vide Circular No. 151/07/2021-GST dated 17.06.2021 clarified regarding activities falling under serial no. 66 of Notification No. 12/2017.The relevant portion is reproduced below-

> *"3.1 the following services supplied by an educational institution are exempt from GST vide sl. No. 66 of the notification No. 12/ 2017- Central Tax (Rate) dated 28.06.2017, Services provided –*
>
> *(a) by an educational institution to its students, faculty and staff;*
> *(aa) by an educational institution by way of conduct of entrance examination consideration in the form of entrance fee;*
>
> *3.2 Similarly, services provided to an educational institution, relating to admission to, or conduct of examination is also exempt from GST [sl. No. 66 (b)(iv)-12/2017-CT(R)].*
>
> *3.3 Educational institutions are defined at 2(y) of the said notification as follows-*
>
> *"(y) educational institution" means an institution providing services by way of, -*
>
> *(i) pre-school education and education up to higher secondary school or equivalent;*
> *(ii) education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force;*
> *(iii) education as a part of an approved vocational education course;"*

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Further, clause (iv) of Explanation of said notification reads as below:
"(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students"
4(ii) GST is also exempt on input services relating to admission to, or conduct of examination, such as online testing service, result publication, printing of notification for examination, admit card and questions papers etc, when provided to such Boards [under S. No. 66 (b) (iv) of notif No. 12/2017CT(R)]."

6.18 As the applicant's activity of printing is a service done to educational institutions, the exemption under S. No. 66 (b) (iv) of Notification No. 12/2017-CT(R) can be availed by him as the said Notification details the services provided to educational institution which are exempt.

6.19 The applicant has raised third query as to Whether printing, packing and supplying of post examination items (including its transportation and delivery) like Mark sheets, Grade sheets, Rank sheets, Degree certificates, including Scanning the OMR Sheets and processing of results/data in relation to conduct of examination be treated as exempt supply under Sl. No 66 of Notification No.12/2017-Central Tax (Rate), dated 28.06.2017.

6.20 The Applicant submitted that printing and supplying of post examination items (including its transportation and delivery) like marks sheets, grade sheets, degree certificates, scanning and processing of results etc. forms an integral part of the examination process; that the said activity constitutes the end of the examination process and if not for this final stage, the entire process rendered prior to this activity will become futile.

6.21 We are of the opinion that the processing and scanning of result, printing of marksheets, certificates, etc. are essential in completing a qualification recognised by any law for time being in force. Therefore, the activity undertaken towards post-examination process is also in relation to conduct of examination and all the reasons discussed for the pre-examination process are applicable to this part also. Hence, the post examination items (including its transportation and delivery) like marks sheets, grade sheets, degree certificates, scanning and processing of results etc. are exempt from tax as per Sl. No. 66 of the Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended.

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

Ruling

Sl. No.	Question	Ruling
1	Whether printing and supplying of examination related items are to be treated as supply of goods or supply of services	Printing and supplying of examination related items are to be treated as supply of services
2	Whether printing and supplying of pre-examination items (including its transportation and delivery) like Question paper, OMR Sheets, Answer Sheets, Hall tickets for conducting examination by Educational Boards / Universities be treated as exempt supply under Sl. No 66 of Notification No.12/2017-Central Tax (Rate), dated 28.06.2017	Services of printing of pre-examination items like hall tickets, question paper, OMR sheets, answer booklet provided to 'Educational Institutions' for conducting examination are to be treated as exempted supply in terms of serial No. 66 of Notification No. 12/2017-CT(Rate) dated 28-06-2017 as amended
3	Whether printing, packing and supplying of post examination items (including its transportation and delivery) like Mark sheets, Grade sheets, Rank sheets, Degree certificates, including Scanning the OMR Sheets and processing of results/data in relation to conduct of examination be treated as exempt supply under Sl. No 66 of Notification No.12/2017-Central Tax (Rate), dated 28.06.2017	Services of printing of post-examination items like mark sheets, Degree Certificates, grade sheets, rank sheets, rank cards, certificates to educational boards, after scanning the OMR sheets and processing of data provided to 'Educational Institutions' in relation to conduct of examination are to be treated as exempted supply in terms of serial No. 66 of Notification No. 12/2017-CT(Rate) dated 28-06-2017 as amended.

AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX TAMILNADU

(B.SUSEEL KUMAR)
Member (SGST)

(R.V.PRADHAMESH BHANU)
Member (CGST)

To
M/s. Associated Printers (Madras) Pvt. Ltd.,
No. 114, Anna Salai,
Chennai, Tamil Nadu – 600 002

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Copy submitted to:

1. The Principal Chief Commissioner of GST and Central Excise,
   26/1, Uthamar Mahatma Gandhi Road,
   Nungambakkam, Chennai 600 034.
2. The Commissioner of Commercial Taxes,
   Integrated building for Commercial Taxes and Registration,
   Nandanam, Chennai 600 035.
3. The Commissioner of GST and Central Excise,
   Chennai North Commissionerate
   26/1, Uthathamar Mahatma Gandhi Road,
   Nungambakkam, Chennai 600 034.

Copy to

1. The Assistant Commissioner of CGST & Central Excise,
   Egmore Division,
   Chennai
2. The Joint Commissioner (ST),
   Chennai (Central) Division,
   No.1, 3rd floor, PAPJM Main building,
   Greams Road, Egmore, Chennai- 600 006.
3. The Deputy Commissioner (ST),
   Zone – III,
   No.1, 3rd floor, PAPJM Main building,
   Greams Road, Egmore, Chennai 600 006.
4. The Assistant Commissioner (ST),
   Anna Salai Assessment Circle.
   No.1, 4th floor, PAPJM Main building,
   Greams Road, Egmore, Chennai – 600 006.
5. Master File

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