

NO.F.1-11(8)-TAX/GST/2019/322-421
GOVERNMENT OF TRIPURA
OFFICE OF THE CHIEF COMMISSIONER OF STATE TAX
PANDIT NEHRU COMPLEX, GURKHABASTI
AGARTALA, TRIPURA WEST, PIN-799006.

Dated, Agartala, the 3rd January, 2019.

Circular No. 03/2019 – GST (State)

To
The Additional Commissioner of State Tax /
Deputy Commissioner of State Tax/
Superintendent of State Tax (All) /
Inspector of State Tax (All)

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

The Department of Revenue, Tax Research Unit vide Circular No. 84/03/2019–GST dated 1st January, 2019 has issued clarification on issue of classification of service of printing of pictures covered under 998386, in order to ensure uniformity in the implementation of the provisions of law across the field formations, which is annexed herewith.

In exercise of powers conferred by section 168 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) for the purpose of uniformity in the implementation of the Act it is instructed to follow the clarification issued vide Circular No. 84/03/2019–GST dated 1st January, 2019 by the Department of Revenue, Tax Research Unit.

Enlco: Circular No. 84/03/2019–GST.

(Nagesh Kumar B, IAS)
Chief Commissioner of State Tax
Government of Tripura

Copy to:

1. The P.S. to the Chief Secretary, Finance, Government of Tripura for favour of kind information.
2. The Assistant Statistical Officer, Statistical Section, O/o the Commissioner of Taxes & Excise, Agartala with request to upload the Circular in the Official website www.tripurataxes.nic.in.
3. Guard File.

(Nagesh Kumar B, IAS)
Chief Commissioner of State Tax
Government of Tripura

F. No. 354/428/2018-TRU

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

Room No. 146G, North Block,
New Delhi, the 1th January 2019

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal
Commissioners/ Commissioner of Central Tax (All) /
The Principal Director Generals/ Director Generals (All)

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*” clearly excludes, -
-colour printing of images from film or digital media, cf. 998386,
-audio and video production services, cf. 999613”

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

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 28.06.2018.

5. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

Yours Faithfully,

Harsh Singh
Technical Officer (TRU)
Email: harshsingh.irs@gov.in