

MAHARASHTRA AUTHORITY FOR ADVANCE RULING
GST Bhavan, Room No.107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai - 400010.
(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

(1) Shri. D.P. Gojamgunde, Joint Commissioner of State Tax, (Member)

(2) Ms. Priya Jadhav, Joint Commissioner of Central Tax, (Member)

ARN No.	AD271119025201J	
GSTIN Number, if any/ User-id	27AAAFI5208A1Z0	
Legal Name of Applicant	M/s. IMPRESSION	
Registered Address/ Address provided while obtaining user id	B-13, DHARMESH SOCIETY, GOKHALE ROAD, SHIVAJINAGAR, PUNE 411016	
Details of application	GST-ARA, Application No. 82 Dated 24.12.2019	
Concerned officer	NA	
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Factory/Manufacturing
B	Description (in brief)	The Assesse in engaged in printing work of different types, sometime engaged in business of confidential printing of educational test papers of various universities located in Maharashtra as well as other parts of India.
Issue/s on which advance ruling required		<ul style="list-style-type: none">➤ Applicability of a notification issued under the provisions of this➤ Determination of the liability to pay tax on any goods or services or both
Question(s) on which advance ruling is required		As reproduced in para 01 of the Proceedings below.

NO.GST-ARA- 82/19-20/2024-25/B- 161 Mumbai, dt. 27/03/2025

PROCEEDINGS

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The present application has been filed under Section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as "the CGST Act and MGST Act" respectively] by M/s. IMPRESSION, the applicant, seeking an advance ruling in respect of the following question.

1. Xerox and printing of confidential matter, printing of question paper for conduct of examination of various universities would be covered by Sr. No. 66 of Notification No. 12/2017-Central Tax (Rate), as amended and Notification No. 12/2017-State Tax (Rate), as amended. Thus, 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.

2. The service of printing of question paper, supplied by the applicant to other than 'educational institutions' will be covered by Sr. No. 27(i) of Notification No. 11/2017-Central Tax (Rate), as amended, and will attract Goods and Services Tax @ 12% (CGST 6% + SGST 6% or IGST 12%).

The applicant requested through a letter dated 18.03.2025 that they may be allowed to voluntarily withdraw their subject application filed on 24.12.2019.


The request of the applicant to withdraw their application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

ORDER

(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The Application in GST ARA Form No. 01 of M/s. IMPRESSION, vide reference Online ARA Application Dated 24.12.2019 is disposed of, as being withdrawn voluntarily and unconditionally.




D.P. Gojamgunde
(Member)


Priya Jadhav
(Member)

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Pr. Chief Commissioner of Central Tax, Churchgate, Mumbai
5. The Joint Commissioner of State Tax, Mahavikas for Website.

Note: -An Appeal against this advance ruling order shall be made before, The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15th floor, Air India Building, Nariman Point, Mumbai - 400021. Online facility is available on gst.gov.in for online appeal application against order passed by Advance Ruling Authority.