

Office of the
Commissioner of State Tax.
Maharashtra State, 8th Floor, GST
Bhavan, Mazgaon, Mumbai-400 010.

TRADE CIRCULAR

No. JC (HQ)-1/GST/2019/CBIC Circular(s)/ADM-8 Mumbai dated 1st Jan. 2019

Trade Circular (GST) No. 03 T of 2019.

To,

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

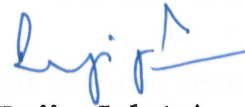
Ref. CBIC Circular No. 84/03/2019-GST dated 1st January 2019.

Sir/Gentlemen/Madam,

1. It has been brought to the notice of the Board that the service of "printing of pictures" covered under service code 998386 "Photographic and videographic processing services" is being classified 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.
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" of the scheme of classification of service annexed to notification No. 11/2017-State Tax (Rate) dated 29th June 2017 which attracts GST @ 18% and not under "998912: Printing and reproduction services of recorded media, on a fee or contract basis".
5. Difficulty, if any, in implementation of this Circular may be brought to the notice of the office of the Commissioner of State Tax, Maharashtra State.

Yours Faithfully,



(Rajiv Jalota)
Commissioner of State Tax,
(GST) Maharashtra State, Mumbai.

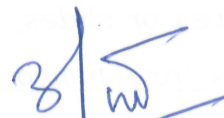
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Copy forwarded to the Joint Commissioner of State Tax (Mahavikas) with a request to upload this Trade Circular on the Departments Web-site.

Copy submitted with compliments to,-

- (a) The Deputy Secretary, Finance Department, Mantralaya, Mumbai-21 for information.
- (b) Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.



(R. D. Bhagat)
Joint Commissioner of State Tax
(GST), (HQ)-1, Maharashtra State.