

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 7TH DAY OF OCTOBER 2025 / 15TH ASWINA, 1947

WP(C) NO. 16709 OF 2024

PETITIONER/S:

M/S. STARK PHOTO BOOK
THIRD FLOOR, FRONT PORTION, 29/868 3-1, SITA TOWER,
ALTHARA JN., VELLAYAMBALAM, THIRUVANANTHAPURAM,
REPRESENTED BY ITS MANAGING PARTNER, M. JAFFER ALI, PIN
- 605010

BY ADVS.
SRI.R.SREEJITH
SMT.K.KRISHNA
SHRI.ACHYUTH MENON
SHRI.PADMANATHAN K.V.

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER (INTELLIGENCE)
SPECIAL SQUAD NO. IV, SGST DEPARTMENT,
THIRUVANANTHAPURAM, PIN - 695002
- 2 THE COMMISSIONER OF STATE GST
SGST DEPARTMENT, TAX TOWERS, KILLIPPALAM, KARAMANA,
THIRUVANANTHAPURAM, PIN - 695002
- 3 STATE OF KERALA
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, PIN -
695001

OTHER PRESENT:

SMT.RESHMITHA R CHANDRAN, SR.G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
02.07.2025, ALONG WITH WP(C)NOS. 20193/2022, 21666/2021 AND
CONNECTED CASES, THE COURT ON 07.10.2025 DELIVERED THE FOLLOWING:



2025:KER:72200

WP(C)No.16709 OF 2024 & Co.cases 2

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 7TH DAY OF OCTOBER 2025 / 15TH ASWINA, 1947

WP(C) NO. 20193 OF 2022

PETITIONER/S:

INDOT COLOR WORLD
17/345 TO 348, M E TOWER, G B ROAD, PALAKKAD, PIN-
678001, REPRESENTED BY ITS MANAGING PARTNER, M JAFFER
ALI.

BY ADV SMT.MEERA V.MENON

RESPONDENT/S:

- 1 THE STATE TAX OFFICER
SQUAD NO.V, SGST DEPARTMENT, PALAKKAD-678001.
- 2 THE COMMISSIONER OF STATE GST
SGST DEPARTMENT, TAX TOWERS, KILLIPPALAM, KARAMANA,
THIRUVANANTHAPURAM-695002.
- 3 STATE OF KERALA
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001.

SMT.RESHMITHA R CHANDRAN, SR.G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
02.07.2025, ALONG WITH WP(C)NOS.16709/2024 AND CONNECTED CASES,
THE COURT ON 07.10.2025 DELIVERED THE FOLLOWING:



2025:KER:72200

WP(C)No.16709 OF 2024 & Co.cases 3

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 7TH DAY OF OCTOBER 2025 / 15TH ASWINA, 1947

WP(C) NO. 21666 OF 2021

PETITIONER/S:

INDOT DIGITAL OFFSET PRESS,
BOT BUS TERMINAL COMPLEX, THAVAKKARA, KANNUR,
REPRESENTED BY ITS PARTNER, SUSHILKUMAR.C.T.

BY ADV SMT.MEERA V.MENON

RESPONDENT/S:

- 1 STATE TAX OFFICER,
SQUAD NO.II, SGST DEPARTMENT, THALASSERY-670 101,
KANNUR DISTRICT.
- 2 THE COMMISSIONER OF STATE GST,
SGST DEPARTMENT, TAX TOWERS, KILLIPPALAM, KARAMANA,
THIRUVANANTHAPURAM-695 002.
- 3 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695 001.

SMT.RESHMITHA R CHANDRAN, SR.G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
02.07.2025, ALONG WITH WP(C)NOS.16709/2024 AND CONNECTED CASES,
THE COURT ON 07.10.2025 DELIVERED THE FOLLOWING:



2025:KER:72200

WP(C)No.16709 OF 2024 & Co.cases 4

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 7TH DAY OF OCTOBER 2025 / 15TH ASWINA, 1947

WP(C) NO. 21676 OF 2021

PETITIONER/S:

INDOT COLOR WORLD
XIX/2D, CHAKKALAMATTATH TOWER, IVGM HOSPITAL
JUNCTION, NORTH CHALAKUDY, THRISSUR, REPRESENTED BY
ITS MANAGING PARTNER, JOSE CHUMMAR.

BY ADVS.
SMT.MEERA V.MENON
SRI.R.SREEJITH

RESPONDENT/S:

- 1 THE STATE TAX OFFICER
SQUAD NO. 1, SGST DEPARTMENT, ERNAKULAM AT EDAPPALLY
- 682024,
- 2 THE COMMISSIONER OF STATE GST
SGST DEPARTMENT , TAX TOWERS, KILLIPPALAM, KARAMANA,
THIRUVANANTHAPURAM - 695002,
- 3 STATE OF KERALA
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695001.

SMT.RESHMITHA R CHANDRAN, SR.G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
02.07.2025, ALONG WITH WP(C)Nos. 16709/2024 AND CONNECTED CASES,
THE COURT ON 07.10.2025 DELIVERED THE FOLLOWING:



2025:KER:72200

WP(C)No.16709 OF 2024 & Co.cases 5

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 7TH DAY OF OCTOBER 2025 / 15TH ASWINA, 1947

WP(C) NO. 29948 OF 2021

PETITIONER/S:

ALUKKAS PHOTO PRESS
XIII/155-A, B, F, HILSON HEIGHTS, NH 220 ROAD,
KOTTAYAM, REPRESENTED BY ITS PARTNER, JOHN ANTONY
ALUKKA - 686 001.

BY ADVS.
SMT.MEERA V.MENON
SMT.K.KRISHNA
SRI.R.SREEJITH

RESPONDENT/S:

- 1 STATE TAX OFFICER
SQUAD NO.1, SGST DEPARTMENT, ERNAKULAM AT EDAPPALLY -
682 024.
- 2 THE COMMISSIONER OF STATE GST
SGST DEPARTMENT, TAX TOWERS, KILLIPPALAM, KARAMANA,
THIRUVANANTHAPURAM -695 002.
- 3 STATE OF KERALA
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001.

SMT.RESHMITHA R CHANDRAN, SR.G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
02.07.2025, ALONG WITH WP(C)NO.16709/2024 AND CONNECTED CASES,
THE COURT ON 07.10.2015 DELIVERED THE FOLLOWING:



2025:KER:72200

WP(C)No.16709 OF 2024 & Co.cases 6

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 7TH DAY OF OCTOBER 2025 / 15TH ASWINA, 1947

WP(C) NO. 16667 OF 2024

PETITIONER/S:

M/S. STARK PHOTO BOOK
THIRD FLOOR, FRONT PORTION, 29/868 3-1, SITA TOWER,
ALTHARA JN., VELLAYAMBALAM, THIRUVANANTHAPURAM,
REPRESENTED BY ITS, MANAGING PARTNER, M. JAFFER ALI.,
PIN - 605010

BY ADVS.
SRI.R.SREEJITH
SMT.K.KRISHNA
SHRI.ACHYUTH MENON
SHRI.PADMANATHAN K.V.

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER (INTELLIGENCE)
SPECIAL SQUAD NO. IV, SGST DEPARTMENT,
THIRUVANANTHAPURAM, PIN - 695002
- 2 THE COMMISSIONER OF STATE GST
SGST DEPARTMENT, TAX TOWERS, KILLIPPALAM, KARAMANA,
THIRUVANANTHAPURAM, PIN - 695002
- 3 STATE OF KERALA
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, PIN -
695001

SMT.RESHMITHA R CHANDRAN, SR.G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
02.07.2025, ALONG WITH WP(C)NOS.16709/2024 AND CONNECTED CASES,
THE COURT ON 07.10.2025 DELIVERED THE FOLLOWING:



2025:KER:72200

WP(C)No.16709 OF 2024 & Co.cases 7

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 7TH DAY OF OCTOBER 2025 / 15TH ASWINA, 1947

WP(C) NO. 16785 OF 2024

PETITIONER/S:

M/S. STARK PHOTO BOOK
THIRD FLOOR, FRONT PORTION, 29/868 3-1, SITA TOWER,
ALTHARA JN., VELLAYAMBALAM, THIRUVANANTHAPURAM,
REPRESENTED BY ITS MANAGING PARTNER, M. JAFFER ALI.,
PIN - 695010

BY ADVS.
SRI.R.SREEJITH
SMT.K.KRISHNA
SHRI.ACHYUTH MENON
SHRI.PADMANATHAN K.V.

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER (INTELLIGENCE)
SPECIAL SQUAD NO. IV, SGST DEPARTMENT,
THIRUVANANTHAPURAM, PIN - 695002
- 2 THE COMMISSIONER OF STATE GST
SGST DEPARTMENT, TAX TOWERS, KILLIPPALAM, KARAMANA,
THIRUVANANTHAPURAM, PIN - 695002
- 3 STATE OF KERALA
REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, PIN -
695001
SMT.RESHMITHA R CHANDRAN, SR.G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
02.07.2025, ALONG WITH WP(C)NOS. 16709/2024 AND CONNECTED CASES,
THE COURT ON 07.10.2025 DELIVERED THE FOLLOWING:



JUDGMENT

**[WP(C) Nos.16709/2024, 20193/2022, 21666/2021,
21676/2021, 29948/2021, 16667/2024, 16785/2024]**

In all these cases, a common issue that relates to the rate of tax that applicable to the supply made by the petitioners herein arises. The question is, whether the rate applicable is 12% or 18% and in all these cases, the proceedings were initiated under section 74 of the CGST Act against the petitioners, alleging that, they have misclassified their supply by including it under the tax slab of 12%, whereas, actual rate of tax applicable is 18%. (*For the purpose of this judgment, WP(C) 21676/2021 is treated as the leading case, and the Exhibits and the respondents are hereinafter described based on the respective description in the said writ petition*). The facts that led to the filing of these writ petitions are as follows:

The petitioners' firm is a partnership firm running an offset printing press engaged in the printing and sales of brochures, books, magazines, posters, leaflets, photo books, notice etc. According to them, the content would be supplied by the customer as digital files or digital video through CD/DVD/SVD/Pendrive and the petitioners would be printing and supplying the same to the customers. The printing activity involves supply of goods as well as supply of services



of goods. The supply of printing and supply of materials are natural bundle. While the content to be printed is supplied by the customers, the materials that required for printing the same, such as ink, papers etc. are provided by the petitioners. According to the petitioners, the said activity being a composite supply, is taxable at the rate which is applicable to the principle supply involved in the said transaction. It is also the case of the petitioners that, the same falls within HSN Code 4911, that attracts 12% GST. However, based on the inspection conducted by the tax authorities in the respective premises of the petitioners, proceedings were initiated against them, alleging that they have misclassified the services, as according to the tax authorities, the activity of the petitioners would come within the Code SAC 998386 which deals with photographic and videographic processing services and attracts tax at the rate of 18%. The petitioners relied on Ext.P1 and P2 series to substantiate their contentions referred to above. Exhibit P1 is a clarification issued under Section 94 of the Kerala Value Added Tax by the Department of Commercial Tax, wherein, commodity of printed photographs in book form was found to be a supply of goods exigible to VAT at the rate of 5% by virtue of entry 100(5) of the 3rd schedule of Kerala Value Added Tax Act, 2003. Thus, it was pointed out that, one of the main activities of the petitioners being printing photographs through



offset printing on the paper, it is deviating from the conventional method of printing photographs on the paper, specifically manufactured for the said purpose and affixing the same on the album, and hence, their supply has to be treated as one of supply of goods.

2. Exhibit P2 is a Circular containing the FAQ published by the Department of Revenue, Ministry of Finance, wherein, serial Nos.60,61 and 62 read as follows:

- | | | |
|----|---|--|
| 60 | <i>What is the classification and GST for photographs printed using digital offset press/digital printers on coated printing paper, sold in sheet or roll form</i> | <i>1. These items are covered under HS code 4911 and attract 12% GST</i> |
| 61 | <i>What is the classification and GST for printed menu cards single sheet, folded or laminated or Multi sheet hard bonded like a book with or without covers which used by hospitality industry ?</i> | <i>1. These items fall under HS code 4911 and attract 12% GST</i> |
| 62 | <i>What is the classification and GST rate for photo books printed using digital Offset printing press on printing paper (other than photo albums) and thereafter manually bound ?</i> | <i>1. These items fall under HS code 4911 and attract 12% GST</i> |

Exhibit P2(a) is the post made by the Department on Twitter, where it is specified that classification and GST rate for photo books printed using digital Offset printing press on printing paper other than photo albums falls under HS code 4911 and attract 12% GST. Exhibit P2(b) is a clarification on taxability of printing contracts issued by the



Department of Revenue, Ministry of Finance, where it is observed that in the case of supply 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 service. It is further observed in Ext.P2(b) that in case of supply of printed envelopes, letter cards, printed boxes, issues, napkins, wall paper etc. falling under Chapter 48 or 49 of 1st Schedule of the Customs Tariff Act,1975, printed with design, logo etc. supplied by the recipient of goods but made using physical inputs including paper belonging to the printer, predominant supply is that of goods and the supply of printing of the content supplied by the recipient of supply is ancillary to the principal supply of goods and therefore such supplies would constitute supply of goods falling under respective headings of Chapter 48 or 49 of the Customs Tariff.

3. The petitioners are also relying on Ext.P2(c) Advance Ruling by the Authority of Advance Ruling of West Bengal, wherein, it is clarified that “printing of photographs from media is classifiable under SAC 9989 and is taxable at 12%”. In all these cases, even



though objections were submitted by the respective petitioners against the proceedings initiated under section 74 of the CGST Act, all the said objections were rejected and assessment orders were passed. They have chosen to approach this Court invoking the jurisdiction of this Court under Article 226 of the Constitution of India, instead of invoking the statutory remedy of appeal, as there is already a ruling of the Kerala Authority for Advance Ruling for Goods And Services Tax Department, Thiruvananthapuram dated 12.04.2019, a copy of which is produced as Ext.P8, wherein, it is clarified that, the activity of printing of photographs in a book form or otherwise would fall within the category of SCN Code 998386, which is meant for photographic and videographic processing services and, therefore, the tax payable would be 18%. This writ petition is submitted by the petitioners challenging the respective assessment orders.

4. Counter affidavits were submitted in all the cases by the respondents, denying the averments contained in the writ petition and also opposing the reliefs sought. It was pointed out that, the supply made by the petitioners being a composite supply and the predominant supply being supply of service, they are liable to pay tax at the rate applicable to the supply of such service. According to the respondents, the supply or service made by the petitioners being a



matter coming within the classification of photographic and videographic processing services which comes under SAC 998386, the rate of tax applicable is 18%.

5. Heard Advocate Krishna K, the learned counsel for the petitioners and Smt. Reshmitha R. Chandran, the learned Senior Government Pleader for the respondents.

6. As mentioned above, the question that arises for consideration is the rate applicable to the printing activities of the petitioners. According to the petitioners, the end products are the books, newspapers, magazines, brochures, notices, pictures, menu card, wedding card, posters, visiting card, photos etc. which are supplied by them based on the content furnished by the consumer. According to them, the same would fall under HSN Code 4911 which is taxable at 12%. Before going into the examination of issues arising in this case, it is profitable to understand the relevant statutory provisions.

7. The term 'composite supply' is defined under Section 2(30) of the CGST Act which reads as follows:

"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"

8. The term 'mixed supply' is defined under section



2(74) of the CGST Act which reads as follows:

"Mixed supply means two or more individual supplies of goods or services, or any combination thereof, made in conjunction with each other by a taxable person for a single price where such supply does not constitute a composite supply"

9. Section 2(90) defines 'principal supply' which reads as follows:

"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"

10. Section 8 deals with tax liability on composite and mixed supply which reads as follows:

"The tax liability on composite or a mixed supply shall be determined in the following manner viz;

a) a composite supply comprising two or more supplies, one of which is principal supply, shall be treated as a supply of such principal supply; and

b) a mixed supply comprising two or more supplies shall be treated as a supply of that particular supply which attracts highest rate of tax."

11. Schedule II of CGST Act, 2017 in serial No.1 contains the matters coming within the term 'Transfer':

"(a) any transfer of the title in goods is a supply of goods;

(b) any transfer of right in goods or of undivided share in goods without the transfer of title thereof, is a supply of services;

(c) any transfer of title in goods under an agreement which stipulates that property under goods shall pass at a future date upon payment of full consideration as agreed, is a supply of goods."

12. HSN Code 4911 contains the following matters:

"Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed posters, Commercial catalogues, Printed inlay



cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial , commercial, topographical or similar purposes reproduced with the aid of computer or any other devices”

13. SCN Code 998386 which mentions photographic and videographic processing services reads as follows:

"This service code 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 duplicate, 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.

This service code does not include- motion picture film processing and post-production services, cf.999613."

14. Admittedly, one of the main activities of the petitioners is to print the photographs which are supplied to the petitioners by their respective customers in a digital form using the medium of CD, Pen drive or HDD etc. The said photographs will be printed by the petitioners using the paper and ink supplied by the petitioners, and through the printing machines owned by such petitioners. After such printing, the final product would be handed over to the customers of the petitioners. Going by the nature of the activity as referred to above, it can be seen that, the same includes supply of goods as well as supply of services. The supply of goods is in respect of the ink and paper used for such printing, whereas, supply of services is in respect of the activity of printing of those matters which are supplied to them by the customers in digital format. Since both the said



elements viz; transfer of goods and supply of services are involved in the transaction, it is a composite supply, as defined under section 2(30) of the CGST Act. As per section 8, the tax liability on composite supply shall be on the principal supply. As per section 2(90), the 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. In schedule II of CGST Act, serial No.1(a)and(b) clearly specified as to what amounts to supply of goods and what amounts to supply of services. Serial No.1(a) provides that any transfer of the title in goods is a supply of goods, whereas, as per clause 1(b), any transfer of right in goods or of undivided share in goods without the transfer of title thereof, is a supply of services.

15. In this case, the main object of printing is to convert the figures, letters, photographs etc, in a digital form, into physical format by printing it on the paper supplied by the petitioners. Admittedly, those contents are supplied by the customers of the petitioners and since those contents in a digital format is entrusted with the petitioners for the purpose of printing the same into paper, to be returned to the customers after completing the printing activity, the title over such photographs remains with the customers only. Therefore, no transfer of title in goods, occurs from the



customers to the petitioners. Therefore, when a printed material is supplied to the customers by the petitioners after completing the printing process also, no transfer of title takes place, since the title never passed on to the petitioners. Of course, it is true that, by supplying printing material, there is supply of goods in the form of paper used for printing. However as far as the paper used for printing is concerned, it only a material or means used for printing the actual property, which is the photographs, figures etc., and therefore it is only a tool or mean to supply the service of printing of those contents supplied by the customers. In such circumstances, the activity of printing amounts to the predominant element of the composite supply and the supply of paper by the petitioners which is only a meant to affect such supply of service, has to be treated as ancillary activity. Therefore the tax liability has to be determined based on the activity of printing and the supply of goods in the form of paper used for printing, is not at all relevant. To be precise, the fact that, the final output contains photographs printed on the paper would not make the same an act of transfer of goods. The issues involved in this writ petitions are to be considered by keeping the above aspect in mind.

16. Now when coming to the relevant entries which are actually applicable, the following aspects are to be noticed; As mentioned above, HSN Code 4911 specifically mention about printed



materials, printed pictures, photographs etc. In Circular dated 1.1.2019, a copy of which is produced as Ext.P5(a) it is clarified that printing of pictures falls under service code 998386 which is meant for photographic and videographic processing services. SCN 998386, ie. photographic and videographic processing services, specifically provides that, it includes developing of negatives and printing of pictures and others according to customer specifications such as enlargement of negatives, slides, black and white processing, **colour printing of images from film of digital media** etc. Thus the code number 998386 specifically refers to the services rendered in the matter of printing of photographs which includes “**colour printing of images from film of digital media**”. On the other hand, HSN Code 4911 contemplates for the supply of printed materials referred to therein. So, when carefully going through the specifications contemplated in both the above categories, a subtle difference between them is clearly visible. HSN Code 4911 mainly refers to the supply of goods in the form of printed materials, whereas, the SCN 998386 refers to the photographic and videographic processing services, where the printing of images from film or digital media is specifically included therein.

17. The learned counsel for the petitioners made an attempt to distinguish the services rendered by the petitioners from



those referred to in SCN code 998386. The said distinction was attempted to be drawn, mainly on the reason that, in the description of the classification, it refers to the developing of negatives, which is not contemplated in the procedure adopted by the petitioners for printing. According to them, there are no negatives and printing is done directly from the digital format, using the computer. However, the said contention cannot be accepted. This is particularly because, the classification made in the said clause is an inclusive classification where, several elements are referred to, and the developing of negatives is only one of them. At the same time, it also specifically mentions about colour printing of images from film or digital media. The word “digital media” itself indicates a process where no negatives are necessary and therefore it certainly leads to the conclusion that, SCN 998386 takes in, the service of digital printing, whether it is through offset printing machinery or other machines.

18. Of course, it is true that, in Ext.P1, while referring to the provisions of KVAT Act, the competent authority found that, the activity of printing amounting to supply of goods exigible under KVAT Act, where only the taxable event was relating to supply of goods. However, the scheme of CGST Act being completely different from that of KVAT Act, Ext.P1 has lost its significance for considering the tax liability under the CGST Act and therefore the same is not



relevant at all. As far as Ext.P2 FAQ where serial Nos.60,61 and 62 deals with the activity of printing is concerned, it is to be noted that, a careful scrutiny of the same would indicate that those activities are specifically with reference to the supply of printed material and not relating to printing services. In this regard, a distinction has to be drawn, between a case where printed material, wherein, the content was obtained by the assessee from its own source, and a case in which, the assessee undertook a service of printing of the material furnished by the customer. The first case referred to above, would fall under the category of supply of goods, whereas, the second one would fall under the category of supply of services. As observed above, supply of services are specifically referred to in SCN 998386 whereas, HSN Code 4911 refers to supply of goods namely printing material.

19. This distinction was specifically noted in Ext.P8 Advance Ruling dated 12.4.2019 and it was clearly held that, as far as printing work of images from digital media is covered under classification 998396 and it is taxable under 18%. Thus, on going through the statutory scheme of the CGST Act and the nature of activity, as is discernible from the materials produced before this Court, ie. the printing of photographs and other similar things based on the content furnished by the customers, I find that, the activities



of the petitioners would amount to composite supply, where the predominant element would be supply of services. When the nature of supply of service taken into account, it undoubtedly falls within SCN 998386, which is meant for printing photographic and videographic processing services.

20. In such circumstances, I do not find any justifiable reasons to invoke the jurisdiction of this Court to interfere with the proceedings initiated and finalized against the petitioners. However, it is clarified that, if the petitioners have any grievance with respect to the assessment of tax, it shall be open to the petitioners to invoke the statutory remedy, if any, available to them. To enable the petitioners to file such statutory remedies, if so advised, it is ordered that the period from the filing of the respective petitions till the receipt of this judgment shall be excluded while computing the period of limitation, for the purpose of invoking their statutory remedies.

Subject to the above, these writ petitions are dismissed.

Sd/-
ZIYAD RAHMAN A.A.
JUDGE

pkk



2025:KER:72200

WP(C)No.16709 OF 2024 & Co.cases 22

APPENDIX OF WP(C) 16709/2024

PETITIONER EXHIBITS

Exhibit P1	COPY OF ORDER NO. C3/36373/15/CT ISSUED BY THE AUTHORITY FOR CLARIFICATION DTD. 06-01-2016
Exhibit P2	COPY OF CIRCULAR F NO. 332/2/2017-TRU IOSSUED BY GOVERNMENT OF INDIA, NEW DELHI DTD. NIL
Exhibit P3	COPY OF TWITTER PAGE OF THE GOVERNMENT OF INDIA, NEW DELHI DTD. 25-10-2017
Exhibit P4	COPY OF CIRCULAR NO. F 354/263/2017-TRU ISSUED BY GOVERNMENT OF INDIA, NEW DELHI DTD. 20-10-2017
Exhibit P5	COPY OF CLARIFICATORY ORDER ISSUED BY THE WEST BENGAL AUTHORITY FOR ADANCE RULING DTD. 30-05-2018
Exhibit P6	COPY OF CIRCULAR NO. 84/03/2019-GST ISSUED BY GOVERNMENT OF INDIA, NEW DELHI 01-01-2019
Exhibit P7	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2019-20 DTD. 20-04-2021
Exhibit P8	COPY OF ORDER ISSUED BY THE KERALA AUTHORITY FOR ADVANCE RULING, THIRUVANANTHAPURAM DTD,. 12-04-2019
Exhibit P9	COPY OF NOTIFICATION NO. 8/2021-CENTRAL TAX (RATE) ISSUED BY GOVERNMENT OF INDIA, NEW DELHI DTD. 30-09-2021
Exhibit P10	COPY OF ORDER IN WPC NO, 29948/2021 OF THIS HON'BLE COURT DTD. 22-12-2021

APPENDIX OF WP(C) 20193/2022

PETITIONER EXHIBITS

Exhibit P1	COPY OF ORDER OF THE AUTHORITY FOR CLARIFICATION ISSUED UNDER SECTION 94.
Exhibit P2	COPY OF CIRCULAR NO.F.332/2/2017-TRU ISSUED BY GOVERNMENT OF INDIA, NEW DELHI.
Exhibit P3	COPY OF TWITTER PAGE HANDLE OF THE GOVERNMENT OF INDIA, NEW DELHI.
Exhibit P4	COPY OF CIRCULAR NO.F.354/263/2017-TRU ISSUED BY GOVERNMENT OF INDIA, NEW DELHI.
Exhibit P5	COPY OF ORDER OF AUTHORITY FOR ADVANCE RULINGS, WEST BENGAL IN ORDER NO.06/WBAAR/2018-19.
Exhibit P6	COPY OF INTIMATION OF TAX IN FORM GST DRC-01A ISSUED BY THE 1ST RESPONDENT.
Exhibit P7	COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.
Exhibit P8	COPY OF SHOW CAUSE NOTICE UNDER SECTION 74 (1) ISSUED BY THE 1ST RESPONDENT.
Exhibit P9	COPY OF CIRCULAR NO.84/03/2019-ST ISSUED BY GOVERNMENT OF INDIA, NEW DELHI.
Exhibit P10	COPY OF REPLY FILED BY THE PETITIONER.
Exhibit P11	COPY OF LETTER SUBMITTED BY THE PETITIONER.
Exhibit P12	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT.
Exhibit P13	COPY OF ORDER ISSUED BY THE KERALA AUTHORITY FOR ADVANCE RULING, THIRUVANANTHAPURAM.
Exhibit P14	COPY OF NOTIFICATION NO.8/2021-CENTRAL TAX (RATE) ISSUED BY THE GOVERNMENT OF INDIA.

APPENDIX OF WP(C) 21666/2021

PETITIONER EXHIBITS

Exhibit P1	COPY OF PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION ISSUED BY THE UNDER SECTION 94.
Exhibit P2	COPY OF CIRCULAR NO.F 332/2/2017-TRU ISSUED BY GOVT. OF INDIA, NEW DELHI.
Exhibit P2 A	COPY OF TWITTER PAGE HANDEL OF THE GOVERNMENT OF INDIA, NEW DELHI.
Exhibit P2 B	COPY OF CIRCULAR NO.F 354/263/2017-TRU ISSUED BY GOVERNMENT OF INDIA, NEW DELHI.
Exhibit P2 C	COPY OF CLASSIFICATORY ORDER OF WEST BENGAL AUTHORITY FOR ADVANCE RULING.
Exhibit P3	COPY OF INTIMATION ISSUED BY THE 1ST RESPONDENT.
Exhibit P4	COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.
Exhibit P5	COPY OF SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT.
Exhibit P5 A	COPY OF CIRCULAR NO.84/03/2019-GST ISSUED BY GOVT. OF INDIA, NEW DELHI.
Exhibit P6	COPY OF REPLY FILED BY THE PETITIONER.
Exhibit P7	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT.
Exhibit P8	COPY OF ORDER ISSUED BY THE KERALA AUTHORITY FOR ADVANCE RULING, THIRUVANANTHAPURAM.
Exhibit P9	COPY OF INTIMATION ISSUED BY THE 1ST RESPONDENT.
Exhibit P9 A	COPY OF SHOW CAUSE NOTICE ISSUED TO M/S. STARK PHOTO BOOK, THIRUVANANTHAPURAM.

APPENDIX OF WP(C) 21676/2021

PETITIONER EXHIBITS

Exhibit P1	COPY OF ORDER OF THE AUTHORITY FOR CLARIFICATION ISSUED UNDER SECTION 94
Exhibit P2	COPY OF CIRCULAR NO.F 332/2/2017-TRU ISSUED BY GOVERNMENT OF INDIA,NEW DELHI.
Exhibit P2(a)	COPY OF TWITTER PAGE HANDLE OF THE GOVERNMENT OF INDIA, NEW DELHI
Exhibit P2(b)	COPY OF THE CIRCULAR NO.F.354/263.2017-TRU ISSUED BY GOVERNMENT OF INDIA, NEW DELHI.
Exhibit P2(c)	COPY OF ORDER OF AUTHORITY FOR ADVANCE RULINGS WEST BENGAL IN ORDER NO.06/WBAAR/2018-19.
Exhibit P3	COPY OF INTIMATION ISSUED BY THE 1ST RESPONDENT.
Exhibit P4	COPY OF REPLY FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.
Exhibit P5	COPY OF SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT.
Exhibit P5(a)	COPY OF CIRCULAR NO.84/03/2019-GST ISSUED BY GOVERNMENT OF INDIA, NEW DELHI.
Exhibit P6	COPY OF REPLY FILED BY THE PETITIONER.
Exhibit P7	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT.
Exhibit P8	COPY OF ORDER ISSUED BY THE KERALA AUTHORITY FOR ADVANCE RULING, THIRUVANANTHAPURAM.
Exhibit P9	COPY OF INTIMATION ISSUED BY THE 1ST RESPONDENT.
Exhibit P(a)	COPY OF SHOW CAUSE NOTICE ISSUED TO M/S. STRAK PHOTO BOOK, THIRUVANANTHAPURAM.
Exhibit P10	COPY OF NOTIFICATION NO. 8/2021-CENTRAL TAX (RATE), ISSUED BY THE GOVERNMENT OF INDIA.

APPENDIX OF WP(C) 29948/2021

PETITIONER EXHIBITS

Exhibit P1	COPY OF ORDER OF THE AUTHORITY FOR CLARIFICATION ISSUED UNDER SECTION 94.
Exhibit P2	COPY OF CIRCULAR NO.F 332/2/2017-TRU ISSUED BY GOVT. OF INDIA NEW DELHI.
Exhibit P2A	COPY OF TWITTER PAGE HANDLE OF THE GOVERNMENT OF INDIA, NEW DELHI.
Exhibit P2B	COPY OF CIRCULAR NO.F 354/263/2017-TRU ISSUED BY GOVERNMENT OF INDIA, NEW DELHI.
Exhibit P2C	COPY OF ORDER OF AUTHORITY FOR ADVANCE RULINGS, WEST BEGAL IN ORDER NO.06/WBAAR/2018-19.
Exhibit P3	COPY OF INTIMATION ISSUED BY THE 1ST RESPONDENT.
Exhibit P4	COPY OF SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT.
Exhibit P4A	COPY OF SHOW CAUSE NOTICE U/S. 74 ISSUED BY THE 1ST RESPONDENT.
Exhibit P4B	COPY OF SHOW CAUSE NOTICE U/S.74 ISSUED BY THE 1ST RESPONDENT.
Exhibit P4C	COPY OF SHOW CAUSE NOTICE U/S. 74 ISSUED BY THE 1ST RESPONDENT.
Exhibit P4D	COPY OF CIRCULAR NO.84/03/2019-GST ISSUED BY GOVT. OF INDIA, NEW DELHI.
Exhibit P5	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT.
Exhibit P6	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT.
Exhibit P6A	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT.
Exhibit P6B	COPY OR ORDER ISSUED BY THE 1ST RESPONDENT.
Exhibit P6C	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT.
Exhibit P6D	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT.
Exhibit P6E	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT.
Exhibit P7	COPY OF ORDER ISSUED BY THE KERALA AUTHORITY FOR ADVANCE RULING, THIRUVANANTHAPURAM.
Exhibit P8	COPY OF INTIMATION ISSUED BY THE STO, THALASSERY.
Exhibit P8A	COPY OF SHOW CAUSE NOTICE ISSUED TO M/S.STARK PHOTO BOOK, THIRUVANANTHAPURAM.
Exhibit P9	COPY OF NOTIFICATION NO.8/2021-CENTRAL TAX (RATE) ISSUED BY THE GOVERNMENT OF INDIA.
Exhibit P10	COPY OF ORDER IN WP(C) NO.21676/2021 OF THIS HON'BLE COURT.



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APPENDIX OF WP(C) 16667/2024

PETITIONER EXHIBITS

Exhibit P1	COPY OF ORDER NO. C3/36373/15/CT ISSUED BY THE AUTHORITY FOR CLARIFICATION DTD. 06-01-2016
Exhibit P2	COPY OF CIRCULAR F NO. 332/2/2017-TRU ISSUED BY GOVERNMENT OF INDIA, NEW DELHI DTD. DECEMBER, 2017.
Exhibit P3	COPY OF TWITTER PAGE OF THE GOVERNMENT OF INDIA, NEW DELHI DTD. 25-10-2017
Exhibit P4	COPY OF CIRCULAR NO. F 354/263/2017-TRU ISSUED BY GOVERNMENT OF INDIA, NEW DELHI DTD. 20-10-2017
Exhibit P5	COPY OF CLARIFICATORY ORDER NO. 06/WBAAR/2018-19 ISSUED BY THE WEST BENGAL AUTHORITY FOR ADVANCE RULING DTD. 30-05-2018
Exhibit P6	COPY OF CIRCULAR NO. 84/03/2019-GST ISSUED BY GOVERNMENT OF INDIA, NEW DELHI DTD. 01-01-2019
Exhibit P7	COPY OF ORDER ISSUED BY THE 1ST RESPONDENT DTD. 20-04-2021
Exhibit P8	COPY OF ORDER ISSUED BY THE KERALA AUTHORITY FOR ADVANCE RULING, THIRUVANANTHAPURAM DTD. 12-04-2019
Exhibit P9	COPY OF NOTIFICATION NO. 8/2021-CENTRAL TAX (RATE) ISSUED BY GOVERNMENT OF INDIA, NEW DELHI DTD. 30-09-2021
Exhibit P10	COPY OF ORDER IN WPC NO. 29948/2021 OF THIS HON'BLE COURT DTD. 22-12-2021

APPENDIX OF WP(C) 16785/2024

PETITIONER EXHIBITS

Exhibit P1	COPY OF ORDER NO. C3/36373/15/CT ISSUED BY TYHE AUTHORITY FOR CLARIFICATION DTD. 06-01-2016
Exhibit P2	COPY OF CIRCULAR NO. F 332/2/2017-TRU ISSUED BY GOVERNMENT OF INDIA, NEW DELHI DTD. NIL
Exhibit P3	COPY OF TWITTER PAGE OF THE GOVERFNMENT OF INDIA, NEW DELHI DTD. 25-10-2017
Exhibit P4	COPY OF CIRCULAR NO. 11/11/2017-GST ISSUED BY GOVERNMENT OF INDIA, NEW DELHI DTD. 20-10-2017
Exhibit P5	COPY OF CLARIFICATORY ORDER ISSUED BY THE WEST BENGAL AUTHORITY FOR ADVANCE RULING DTD. 30-05-2018
Exhibit P6	COPY OF CIRCULAR NO. 84/03/2019-GST ISSUED BY GOVERNMENT OF INDIA, NEW DELHI DTD. 01-01-2019
Exhibit P7	COPY OF ORDER ISSUED BY THE 1ST T RESPONDENT FOR THE YEAR 2018-19 DTD. 20-04-2021
Exhibit P8	COPY OF ORDER ISSUED BY THE KERALA AUTHORITY FOR ADVANCE RULING, THIRUVANANTHAPURAM DTD. 12-04-2019
Exhibit P9	COPY OF NOTIFICATION NO. 8/2021-CENTRAL TAX (RATE) ISSUED BNY GOVERNMENT OF INDIA, NEW DELHI DTD. 30-09-2021
Exhibit P10	COPY OF ORDER IN WPC NO. 29948/2021 OF THIS HON'BLE COURT DTD. 22-12-2021