



Ministry of Finance  
Central Board of Indirect  
Taxes & Customs



कार्यालय, सदस्य, एडवांस रूलिंग दमण दीव  
और दादरा नगर हवेली छठा तल, फार्च्यून  
स्क्वायर-1, वापी-दमण मार्ग, चला, वापी

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F.No. V/AR-05/Temple Pkg/DMN/2017-18

Date: 28.05.2018

Date of Advance Ruling: 28/05/2018

Date of Issue: 28/05/2018

**AR No: AR No. 02/AR/SK-CP/Daman/2017-18 Advance Ruling** under Sub Section 4 of Section 98 of the Central Goods and GST Act, 2017 arises out of the application dtd19.03.2018 made under Sub Section 2 of the Section 97 by M/s Temple Packaging Pvt Ltd, Survey No 171/3 &7, behind Olive Healthcare, Hatiyawad, village- Dabhel, Nani Daman - 396210.

Passed by:-

1. Shri Satish Kumar  
Joint Commissioner  
Central Goods & Service Tax  
Daman Commissionerate  
.....Member (Central Tax)
2. Charmie Kamal Parekh  
Deputy Collector  
UT Goods & Service Tax  
Daman.  
.....Member (U.T.)

Sr. No.	Particulars	Details	Remarks.
1.	Name and address of the applicant	M/s Temple Packaging Pvt Ltd, Behind Olive Healthcare, Hatiyawad, Village- Dabhel, Nani Daman	
2.	GSTIN	251800000005AR4	
3.	Date of filing of Form ARA-01	19.03.2018	
4.	Date of personal hearing	16.05.2018	
5.	Applicant represented by	Shri Dinesh Mehta	
6.	Jurisdictional authority Centre	CGST , Daman	
7.	Jurisdictional authority UT	UT GST Daman & Diu	
8.	Details of Fee payment	Challan Identification Number (CIN) - 18022500004135 Date -23.02.2018.	Rs. 5,000/= + Rs. 5,000/= Total Rs. 10,000/-

M/s Temple Packaging Pvt Ltd, Survey No 171/3 &7, Behind Olive Healthcare, Hatiyawad, village- Dabhel, Nani Daman - 396210. Having GSTIN Number 251800000005AR4 ,is engaged in the printing of leaflets (further divided as insert / outsert) .They have made an application on 19.03.2018 under advance Ruling for printed leaflet supplied by the Applicant to ascertain

the correct classification as to whether the same falls under the category of supply of goods falling under CHS No. 4901 or supply of service under SAC No.9989 and for that they have paid the required fee amounting to Rs.5,000/- for Central GST and Rs. 5,000/- for UT GST. Vide Challan Identification Number (CIN) -18022500004135 Date -23.02.2018.

2. The application for seeking Advance Ruling was forwarded vide letter dtd 20.03.2018 to the JAC for their report on the classification of the said product considering the prevailing practice by other manufacturer and similar case of the applicant assessee pending before any other appellate forum etc.

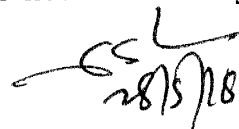
2.1 The JAC vide their letter issued from F.No. Div-1/Misc./CGST/1/2018-19/87 dtd 13.04.2018 had concluded their report stating that the case of the applicant falls under the category of supply of services falling under heading 9989 of the scheme of classification of services covered under Sr. No. 27 of Notification No. 11/2017-CT(R).

**Defense Reply:-**

3. The representative of the Applicant vide their letter dtd 15.05.2018 submitted that they had filed the captioned Advance Ruling application for decision on classification of printed leaflet manufactured by them at their Daman factory out of their own raw materials namely paper/ink with the contents supplied by the purchaser of leaflet to whom leaflets were sold by the Applicant on principal to principal basis. The issue to be decided as to whether same had to be considered as supply of goods falling under Chapter Sub-heading No.4901 attracting GST @5% as per Sr.No.201 of Schedule-1 of Noti.No.1/2017-CT (Rate) 28.6.2017 or as a supply of service falling under SAC No.9989 attracting GST @12% as per Sr.No.27 (1) of Noti.No.11/2017-CT (Rate) dated 28.6.2017, as amended (GST rate 18% up to 12.10.2017 and thereafter 12%)

3.1 They submitted that since 2005 they were clearing printed leaflets on outright sale basis and clearing the same under CSH No.4901 as exempted being not chargeable to duty. Accordingly w.e.f. 1.7.2017, the Applicant continued supplying the same under the category of goods falling under Chapter sub-heading No. 4901. However, wef. 29.8.2017 the Applicant after intimating the Assistant Commissioner of CGST & CE vide their letter dated 29.8.2018 started supplying the same under the category of service falling under SAC No.9989. This was done on account of clarification issued by All India Federation of Master Printer through their letter dated 8.8.2017 circulated to the members whereby it was clarified that as per the understanding given during the course of meeting of A.I.F.P delegation with the Officers of the Ministry of Finance the printed matter manufactured by printer with own physical inputs and contents are supplied by the customer, will fall under the category of supply of service, SAC No.9989.

3.2 They further submitted that subsequently, CBEC issued Circular No.11/11/2017-GST dated 20.10.2017 to provide clarification on taxability of printing contracts. However, the clarification provided by CBEC does not directly deal and does not conclusively provide clarification for leaflet when cleared on sale account.

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**3.3 They submitted that according to them the printed leaflet supplied by them Merits Classification under the category of supply of goods falling under CSH No. 4901 only on following grounds.**

- 3.3.1 They submitted that Goods is defined under Section 2(52) of the CGST Act, 2017 as per which goods means every kind of moveable property other than money and security. Service was defined as per Section 2(102) of the CGST Act, 2017 as per which service means anything other than goods. The leaflet sold is nothing but one kind of moveable property and falls under the category of goods only.
- 3.3.2 They submitted that as per Para No.2 and 3 of CBEC Circular 11/11/2017-GST dated 20.10.2017 the printing contracts falls under the category of composite supply and the classification had to be decided on the basis of supply which constitutes the principal supply. Principal supply was defined at Section 2(90) as per which supply of goods or services which constitutes the pre-dominant element of composite supply and to which any other supply forming part of that composite supply was ancillary. In the given case mere supply of content by the customer was ancillary and the entire manufacturing cost of the products was comprising of own inputs used. Therefore, the principal supply was supply of goods on sale to customer on principal to principal basis.
- 3.3.3 They submitted that SAC 9989 covers only publishing matter attended on a fee or a contract basis and did not cover printing matter other than publishing matter. This was also clear from Para no.4 of CBEC Circular No. 11/11/2017-GST dated 20.10.2017 which reads as follows.

***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.***

3.4 They submitted that as per the above clarification the printed matter will fall under SAC No.9989 when the content was supplied by the publisher or a person who owns users right to the intangible inputs. The SAC No.998911 covers publishing on a fee or a contract basis and SAC No. 998912 covers printing and reproduction service of recorded media on a fee or a contract basis. There was no coverage of printed leaflet in SAC No.9989. Accordingly Sr.No.27 (1) of Noti.No.11/12017-CT (Rate) only covers publishing matter like news paper/books/generals/periodicals made on the basis of content supplied by

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publisher and Sr.No.27(2) *inter-alia* covers printing and re-production services of recorded media.

3.5 They submitted that accordingly printed leaflet manufactured with their own raw materials and as per content supplied by customer (other than publisher or person who owns the users right to the intangible input) does not fall under SAC No.9989 and merits classification under the category of goods only falling under CSH 4901. In other words, the above circular of CBEC supports applicant's case for classification under the category of goods.

3.6 They submitted that undisputedly the product was classifiable as excisable goods prior to introduction of GST from 01.07.2017. The CBEC under their Cir.No.1052/1/2017-CX dated 23.2.2017 provided clarifications for various printed matters falling under 48 or 49 depending upon the applicability of Chapter Notes. Further they referred follows case laws/Circulars in their defence .

Sr. No.	Description
1.	<p><b>Circular No. 1052/1/2017-CX, dated 23-2-2017</b></p> <p>By the above circular the CBEC clarified about the classification of various articles of paper and paper industry namely railway - bus - other ticket - passes/mark sheets/ certificates/ OMR sheets/answer books/answer booklets/pass books/ inland letter cards/ application forms/ paper outer strips seals/railway receipts and practical note book printed on the basis of the contents supplied by the clients falling under Chapt.48 &amp; 49 depending upon the applicability of the chapter notes.</p>
2.	<p><b>2001 (129) E.L.T. 486 (Tri. - Mum.)</b></p> <p>Books - Basic engineering technical documents and drawings consisting of about 300 pages of printed paper containing either written material or drawings bound in metal clip binding with covers on either side are books classifiable under Heading 49.01 of Customs Tariff Act, 1975 entitled to exemption under Notification No. 25/95-Cus. [para 4]</p>
3.	<p><b>2001 (134) E.L.T. 156 (Tri. - Kolkata)</b></p> <p>Advertising material - Folded leaflet titled "143 ways to export your sound" - Classifiable under sub-heading 4911.10 of Customs Tariff Act, 1975 corresponding to ITC (HS) Exim Code No. 491110.02 which required a specific license for importation. [para 3]</p>
4.	<p><b>2001 (136) E.L.T. 1420 (Tri. - Mumbai)</b></p> <p>Trade Directory - 'Yellow pages' - Tata press yellow pages containing list of paid advertisements, classifiable under Heading 49.11 of Customs Tariff Act, 1975 and not under Heading 49.01 ibid in view of Note 5 to Chapter 49 ibid - Goods not being 'commercial catalogue' also not classifiable under Heading 99.09 ibid. [paras 7, 9, 10]</p>
5.	<p><b>2015 (328) E.L.T. 296 (Tri. - Mumbai)</b></p> <p>Printing Industry Products - Forms viz. hospital form, leave application form, reservations form, application forms for passes, application form for privileged</p>

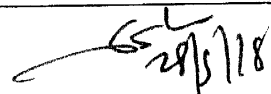
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	<p>tickets, etc. for use by Central Railway for their own day to day function as captive use, are product of printing industries, hence, classifiable under Heading 4901 of Central Excise Tariff Act, 1985 and excluded from Chapter 48 ibid - Not dutiable - Goods can be used by Central Railway along and can neither be used nor shall be useful for any other person, hence, not marketable - Goods not capable of being bought and sold, cannot be commercially known as marketable - Revenue not discharged burden of test of marketability of the product - Impugned order set aside - Section 3 of Central Excise Act, 1944. [para 5]</p>
6.	<p><b>2017 (6) G.S.T.L. 198 (Tri. - All.)</b></p> <p>Carbon leaflets/Money receipts - Classification of - Product being a printed sheet running in length and used by specific customer for specified purpose classifiable under Chapter 49 of Central Excise Tariff as product of printing industry and not under Chapter 48 ibid. [paras 4, 5, 6]</p>
7.	<p><b>2017 (349) E.L.T. 499 (Tri. - All.)</b></p> <p>Paper - Interleaved Carbon Papers/Money Receipts running in length meant for specific customer for specific purpose, classifiable under Chapter 49 of Central Excise Tariff as a product of printing industry. [paras 3, 4, 5, 6]</p>
8.	<p><b>2018 (8) G.S.T.L. 444 (Tri. - All.)</b></p> <p>Interleaved Carbon Papers/Money Receipts running in length meant for specific customer for specific purpose - Chief Commissioner of Customs, Central Excise and Service Tax, Lucknow's communication No. (30)CCO/LKO/Tech/12/2010/705 clarifying that Heading 4820 of Central Excise Tariff did not cover printed sheets used for some specified purpose - Commissioner of Customs also clarifying to assessee that money receipts for products manufactured by it was classifiable under Heading 4901 ibid - Very basis of show cause notice that finished products manufactured by assessee are classifiable under Chapter 48 ibid no longer existed - Demand correctly dropped by Commissioner (Appeals). [paras 4, 5, 6]</p>
9.	<p><b>2018 (10) G.S.T.L. 386 (Tri. - Del.)</b></p> <p>Envelope/Outer/jacket/Sim Sleeve or Pouch/Start-up Kit (SUK)/Kit - Start-up kit contains outer envelope, CIF/CAF form and leaflet containing details of telecom service - Envelope made of paper and printed with details of contents with certain designs and custom made for containing particular type of contents - Envelope classifiable under specific Heading 4817 of Central Excise Tariff - Leaflets and printed materials when cleared, classifiable under other printed matter under Heading 4911 of Central Excise Tariff as products of printing industry. [para 5]</p>
10	<p><b>Noti.No. 2005 (186) E.L.T. 532 (S.C.)</b></p> <p>Books - Printed books - Designs, drawings and plans in the form of FEPP (Front End Engineering Package) imported under know-how and basic Engineering Agreement whether classifiable under Heading 49.01/49.06 of Customs Tariff Act, 1975 read with Notification Nos. 107/93-Cus. and 38/94-Cus. or classifiable under sub-heading 4911.99 ibid - CEGAT disposed off appeals merely on the basis of Larger Bench decision in case of Parasrampuriah Synthetics Ltd. v. Commissioner [(Tribunal)] and not considered rival contentions on merits nor recorded findings thereon - Two Judges Bench of Supreme Court reversed decision of CEGAT in case of Parasrampuriah Synthetics Ltd. - HELD : Expression 'book' not being defined in Customs Tariff Act, natural and ordinary meaning of said expression to be kept in view - Some of tests applied in Parasrampuriah's case not relevant and appropriate - HSN explanatory notes indicating</p>

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	<p>classification under Heading 49.01 ibid, relevant - Specific or basic Heading is 49.01 and residuary entry is 49.11 and priority to be given to main entry and not residual entry - Matter remanded to CESTAT for reconsideration on all points in the light of observations made by Court. [paras 50, 51, 52, 53, 54, 55, 57, 60,</p> <p>Words and Phrases - Book - Expression 'book' not being defined in Customs Tariff Act, 1975 natural and ordinary meaning of said expression to be kept in view. [para 50]</p> <p>Classification of goods - HSN explanatory notes are relevant - Drawings, designs and plans fall under Heading 49.01 of Customs Tariff Act, 1975 and not under sub-heading 4911.99 ibid as per HSN explanatory notes. [para 54]</p> <p>Classification of goods - Priority to be given to main entry and not residual entry - Drawings, designs and plans - Specific or basic entry is Heading 49.01 and residual entry is Heading 49.11 of Customs Tariff Act, 1975. [para 57]</p>
11	<p><b>2001 (133) E.L.T. 9 (S.C.)</b></p> <p>Printed Matter - Printed drawings, designs and plans imported in 97 volumes under the Foreign Transfer of Technology Agreement for setting up a plant to manufacture Polyester, Polyester Filament Yarn and Polyester Staple Fibre - Contains documents in loose sheets merely put up in a folder - Not covered by the term 'printed book' under Sl. No. 10 of Notification No. 25/95-Cus. but are covered by Sl. No. 15 as plans, drawings and designs - Appeals allowed - Headings 49.06 and 49.11 of Customs Tariff Act, 1975. - In terms of the agreement between the parties, these documents cannot but be attributed to be technical know-how in the shape of drawing, design, plan and other literature. It is a literature or specification for a particular plant to manufacture Polyester, Polyester Filament Yarn and Polyester Staple Fibre. Even without adverting to the general trade parlance of the word 'book' and its known features, a plain look at the book itself denotes it to be a Installation and Planning Manual. The documents though loosely kept in a binder is known as Zimmer Documentation as regards the Fisher-Rosemount Systems. It is a technology transfer agreement which stands documented in a folder. Merely by reason of the factum of certain writings on various sheets of papers one cannot ascribe the documentation to be a 'book'. The word 'book' has not been defined in the Act but the 'book' in common acceptance is a literary composition from which one may extend or advance his or her knowledge and learning. [paras 17, 18]</p> <p>Words and Phrases - 'Plan' in common acceptance means a drawing or diagram made by projections on horizontal plane - Law Lexicon attributes it to be a design or a sketch and is a draft or form of representation and its synonyms are sketch and design - Notification No. 25/95-Cus. [para 6]</p> <p>Words and Phrases - 'Drawing' in common acceptance means and includes 'art of representing by line, delineation without colour or with single colour' - Corpus Juris Secundum defines it as a representation on a plane surface, by means of lines and shades - Notification No. 25/95-Cus. [para 7]</p> <p>Words and Phrases - 'Design' in popular parlance is used as a synonym with plan or 'figure' and includes a sketch - Design has within its ambit many facets including a criminal design which connotes on civil desire - Notification No. 25/95-Cus. [para 8]</p> <p>Words and Phrases - 'Book' in common acceptance is a literary composition from which one may extend to advance his or her knowledge and learning - Sl. No. 10 of Notification No. 25/95-Cus. [para 17]</p> <p>Words and Phrases - Word 'Manual' means and implies a small book for handy</p>



	<p>use and includes a reference book, a hand-book as also a text book and does not cover a product of technology transfer between two countries - Sl. No. 10 of Notification No. 25/95-Cus. [para 18]</p> <p>Interpretation of statute - Legislature intends to ascribe the ordinary common parlance and meaning to the words used therein. [para 18]</p>
12	<p><b>2000 (119) E.L.T. 211 (Tribunal - LB)</b></p> <p>Printed matter - Printed book - Material imported in 97 volumes, each volume a collection of sheet paper containing printed matter, each securely fastened together at one end, and protected by two covers, to be treated as book only as each volume looks like a book and hence classifiable as printed book under Heading 49.01 of Customs Tariff Act, 1975 and not under 4911.99 ibid - Entitled to exemption under Notification 25/95-Cus. at Sl. No. 10 "Printed Books" - 1974 (96) ITR 672 (Guj) as approved by the Apex Court in AIR 1986 S.C. 338 relied - Interpretation of Tribunal in Tractors and Farms Equipment Ltd., <u>1993 (68) E.L.T. 234 (T)</u> not a correct statement of law - The materials that were imported were contained in 97 volumes. Each volume was a collection of sheet paper containing printed matters. They were fairly securely fastened together at one end. They were protected by two covers also. It certainly looked like a book as well. Each volume if seen by a common man, he will treat it as a book, because each looks like a book. Even though the contents may not be of use to people at large as an ordinary book available in the market, it still continues to be a book. We hold that the understanding of the word 'book' made by the High Court of Gujarat and Supreme Court must govern the issue before us. Accordingly, it is held that the materials imported by the appellants were books and books only. Clause 3 (a) of the Rules states that when goods are prima facie classifiable under two or more headings, the heading which provides the most specific description shall be preferred to headings providing a more general description. Heading 49.01 is a specific description "printed books" as against Heading 49.11 "other printed matters". [paras 5, 6, 7]</p> <p>Interpretation of statutes - "Noscitur a Sociis" - Printed Books, Printed Matter - Classification - Approach of the Tribunal in Tractors and Farms Equipment Ltd. [<u>1993 (68) E.L.T. 234 (T)</u>] in applying doctrine of Noscitur a Sociis in relating the word "drawings" to the preceding expression "Works of Art" unsustainable - The words "works of art" do not constitute a genus or a category and hence the word "drawing" cannot derive its colour from them. - Heading 49.01 of the Customs Tariff Act, 1975. - In the absence of a genus or a category, the word "drawing" cannot draw its colour from the preceding words, namely, "work of art." They are separate and they should get their full meaning untrammelled by the word which precedes or succeeds. [para 10]</p> <p>Precedent Judgment under one statute - Printed Books - The plea that decision of the High Court and Supreme Court regarding "book" rendered under Income Tax Act cannot be of any assistance in dealing with the issue under Customs Act not acceptable particularly when the word "book" has not been defined in the Customs Act, 1962 - [<u>1999 (112) E.L.T. 353 S.C.</u>] relied. - A book, as understood by a common man, cannot change its character depending on the different statutes under which they are dealt with. This is more so when it is seen that the word 'book' has not been defined under Customs Act, 1962.</p>

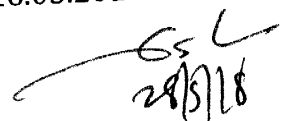
They submitted that as per the ratio of the above circulars/ judgments, the concept of principal supply for the purpose of Section 2(90) of the CGST Act, 2017 had to be decided and thereby the principal supply was supply of goods only and had no connection with supply of service.

  
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- 3.7 They submitted that for printed matters, SAC 9988 or 9989 was relevant. SAC 9988 covers only when job work was attended on physical inputs (goods) owned by others. In this case there was no job work on inputs (goods) owned by the others and manufacturing of printed leaflet was with own inputs (goods). SAC 9989 only covers publishing matters which was evident from para No.4 of CBEC circular No.11/11/2017- GST dated 20.10.2017 and as per the pattern of levy under Sr.No. 27(1) of Noti.No.11/2017-CT (Rate). There was no any other SAC entry which was applicable to impugned goods. Therefore, the question of classification under the category of supply of service was out of context.
- 3.8 They submitted that under GST, the classification of products had to be decided on the basis of Custom Tariff. There was no dispute that on importation of printed leaflet supplied by overseas supplier with content given by the importer, the custom department will levy custom duty as importation of goods and not as importation of service. This also support applicants contention made in the application.
- 3.9 They submitted that based on the above the products merit classification under the category of supply of goods only.
- 3.10 They submitted that that applicant have been granted zero rated EPCG license whereby the applicant is supplying printed leaflets to SEZ units and EOU and fulfilling their export obligation by way of supply of goods under deemed export scheme. As per the EPCG license the applicant need to fulfill the export obligation by delivering the goods falling under 4901. SEZ and custom portal do not support service code dropped down for making GRN and lodging the Bill of Entry (BOE). Under no circumstances the impugned goods falls under the category of supply of service but the government was also needed to clarify as to how export obligation be fulfilled in the event of classification held under the category of services.
- 3.11. They finally requested that the applicants Advance Ruling application may be allowed by holding that the printed leaflets manufactured from own raw materials with contents supplied by customer and supplied on sale account to customers on principal to principal basis falls under the category of supply of goods falling under CSH No. 4901 attracting 5% GST as per Sr.No.201 of Schedile-1 of Noti.No.1/2017-CT (Rate) dated 28.6.2017.

#### **4. Records of Personal hearing.**

To abide by the law of natural justice, the applicant was given chance to be heard in person and personal hearing in this case was fixed on 15.05.2018. However, the advocate of the applicant requested to postpone the date of PH on 16.05.2018. Their request was

  
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accepted and they were allowed to appear for PH on 16.05.2018. Shri Dinesh H.Mehta, advocate of the applicant appeared for the PH on 16.05.2018. During the PH he submitted that the supply in question is only of the goods and not of the service, as the recipient is only providing the content to be printed. Further, as per the Customs Tariff Act, applicable to GST, the items in question are classified as goods in the Customs Tariff Act.

The supply in question will therefore, not fall under the SAC 9988 or SAC 998912 and will only be considered as supply of goods. This is also applicable as per the CBEC Circular dtd 24.10.2017. He also made further written submission and provided the copies of various case laws in their defense. He finally requested that the product in question may be considered as supply of goods only & not as service.

### **5. Discussion and Findings**

In the present case we, the members of Advance Ruling, have to decide as to whether the goods/service (under question) has to be considered as supply of goods falling under Chapter Sub-heading No.4901 or as a supply of service falling under SAC No.9989 .

5.1 To decide the issue, it is in the interest of justice to discuss the nature of product in question and its use. As per the evidence available before us, the applicant is engaged in the process of printing of the contents, supplied by the recipient of such printed goods (client), on the paper, purchased and owned by the applicant assessee, using the link also purchased and owned by the applicant. In simple language they are engaged in printing works for which the contents of prints are supplied by their client whereas materials needed for their printing are being purchased by the applicant.

5.2 It is on record that the applicant have submitted one of the sample of a printed **pamphlet** along with their defence reply which is made for "Norethindrone tablets USP,0.35 mg" . On simple reading of the said **pamphlet** it appears that the buyer of the product wanted to convey certain message through the said pamphlet which is supplied alongwith their product. In fact, the product pamphlet in itself is nothing but a media to convey the message and the message or script what is to be printed , is supplied by the buyer of the product. We note that the said supply is a mixed supply as per Section 2(74) of the CGST Act, 2017 and in the mixed supply dominance is the message printed on the pamphlet. We further note that the applicant have referred a Circular issued by the All India Federation of Master Printers to its member dtd 08.08.2017 interpreting the correct classification of the product which are as under-

" When the printing units are using content given by the customers, according to the department, they are prima facie engaged in producing customized printed materials and would be treated under "Supply of service' ....

5.3 We note from the said Pamphlets/leaflets referred in the above para that the said pamphlets have been printed to give the understanding of specific medicine. In normal parlance it is mandatory in the part of manufacturer of P.P.Medicaments to give the details of the product along with actual product. This details is supplied in order to make aware the consumer about the contents, uses and side effects etc. of the product. Therefore, we find that primary nature of the product (leaflets) is to convey the message which is a form of Service and merits classification under SAC 9989. Our above findings can be seen from a sample leaflets printed below.



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**DETAILED PATIENT LABELING**  
Norethindrone Tablets USP, 0.35 mg

This product (like all oral contraceptives) is used to prevent pregnancy. It does not protect against HIV infection (AIDS) or other sexually transmitted diseases.

**DESCRIPTION**  
Norethindrone tablets USP, 0.35 mg  
Each tablet contains 0.35 mg norethindrone USP. Inactive ingredients include colloidal silicon dioxide, corn starch, D&C Yellow No. 10, ethyl cellulose, lactose anhydrous, magnesium stearate, microcrystalline cellulose, povidone, sodium starch glycolate, methylene chloride, isopropyl alcohol and talc.

**INTRODUCTION**  
This leaflet is about birth control pills that contain one hormone, a progestin. Please read this leaflet before you begin to take your pills. It is meant to be used along with talking with your healthcare professional.  
Progestin-only pills are often called "POPs" or "the mini-pill". POPs have less progestin than the combined birth control pill (or "the pill") which contains both an estrogen and a progestin.

**HOW EFFECTIVE ARE POPs?**  
About 7 in 200 POP users will get pregnant in the first year, if they all take POPs perfectly (that is, on time, every day). About 1 in 20 "typical" POP users (including women who are late taking pills or miss pills) gets pregnant in the first year of use. Table 2 will help you compare the efficacy of different methods.

Table 2: Percentage of Women Experiencing an Unintended Pregnancy During the First Year of Typical Use and the First Year of Perfect Use of Contraception and the Percentage Continuing Use at the End of the First Year, United States

Method (1)	Typical Use <sup>2</sup> (%)	Perfect Use <sup>3</sup> (%)	% of Women Continuing Use at One Year <sup>4</sup> (%)
Chance <sup>5</sup>	85	85	40
Spermicides <sup>5</sup>	26	6	63
Periodic abstinence	25		
Calendar		9	
Ovulation Method		3	
Sympto-Thermal <sup>6</sup>		2	
Post-Ovulation		1	
Cap <sup>7</sup>			
Parous Women	40	26	42
Nulliparous Women	20	9	56
Sponge			
Parous Women	40	20	42
Nulliparous Women	20	9	56

(continued)

Diaphragm <sup>1</sup>	20	6	56
Withdrawal	19	4	
Condom <sup>2</sup>			
Female (Reality <sup>3</sup> )	21	5	56
Male	14	3	61
Pill	5		71
Progestin Only		0.5	
Combined		0.1	
IUD			
Progestone T	2.0	1.5	81
Copper T380A	0.8	0.6	78
LNG 20	0.1	0.1	81
Depo-Provera <sup>4</sup>	0.3	0.3	70
Norplant <sup>5</sup> and			
Morplant <sup>2e</sup>	0.05	0.05	88
Female Sterilization	0.5	0.5	100
Male Sterilization	0.15	0.10	100

Adapted from Hatcher et al, 1998, Ref. #1.

Emergency Contraceptive Pills: Treatment initiated within 72 hours after unprotected intercourse reduces the risk of pregnancy by at least 75%.<sup>6</sup> Lactational Amenorrhea Method: LAM is highly effective, temporary method of contraception.<sup>1e</sup>

Source: Trussell J, Contraceptive efficacy. In Hatcher RA, Trussell J, Stewart F, Cates W, Stewart GK, Koyal D, Guest F, Contraceptive Technology: Seventeenth Revised Edition. New York, NY: Irvington Publishers; 1998.

1. Among heterosexual couples who initiate use of a method (not necessarily for the first time), the percentage who experience an accidental pregnancy during the first year if they do not stop use for any other reason.  
2. Among couples who initiate use of a method (not necessarily for the first time) and who use it perfectly (both consistently and correctly), the percentage who experience an accidental pregnancy during the first year if they do not stop use for any other reason.  
3. Among couples attempting to avoid pregnancy, the percentage who continue to use a method for one year.  
4. The percentages becoming pregnant in columns (2) and (3) are based on data from populations where contraception is not used and from women who cease using contraception in order to become pregnant. Among such populations, about 89% become pregnant within one year. This estimate was lowered slightly (to 85%) to represent the percent who would become pregnant within one year among women now relying on reversible methods of contraception if they abandoned contraception altogether.  
5. Pads, creams, gels, vaginal suppositories, and vaginal film.  
6. Cervical mucus (ovulation) method supplemented by calendar in the pre-ovulatory and basal body temperature in the post-ovulatory phases.  
7. With spermicidal cream or jelly.  
8. Without spermicide.  
9. The treatment schedule is one dose within 72 hours after unprotected intercourse and a second dose 12 hours after the first dose. The Food and Drug Administration has declared the following brands of oral contraceptives to be safe and effective for emergency contraception: Ovral<sup>®</sup> (1 dose is 2 white pills), Alesse<sup>®</sup> (1 dose is 5 pink pills), Norethate<sup>®</sup> or Lenore<sup>®</sup> (1 dose is 2 light-orange pills), Lo/Ovral<sup>®</sup> (1 dose is 4 white pills), Triphasil<sup>®</sup> or Tri-Leven<sup>®</sup> (1 dose is 4 yellow pills).  
10. However, to maintain effective protection against pregnancy, another method of

contraception must be used as soon as menstruation resumes, the frequency or duration of breastfeeds is reduced, bottle feeds are introduced, or the baby reaches six months of age.  
Norethindrone tablets have not been studied for and are not indicated for use in emergency contraception.

**HOW DO POPs WORK?**  
POPs can prevent pregnancy in different ways including:  
• They make the cervical mucus at the entrance to the womb (the uterus) too thick for the sperm to get through to the egg.  
• They prevent ovulation (release of the egg from the ovary) in about half of the cycles.  
• They also affect other hormones, the fallopian tubes and the lining of the uterus.

**YOU SHOULD NOT TAKE POPs**  
• If there is any chance you may be pregnant.  
• If you have breast cancer.  
• If you have bleeding between your periods that has not been diagnosed.  
• If you are taking certain drugs for epilepsy (seizures) or for TB. (See "Using POPs with Other Medicines" below).  
• If you are hypersensitive, or allergic, to any component of this product.  
• If you have liver tumors, either benign or cancerous.  
• If you have acute liver disease.

**RISKS OF TAKING POPs**  
Cigarette smoking greatly increases the possibility of suffering heart attacks and strokes. Women who use oral contraceptives are strongly advised not to smoke.  
**WARNING:**  
If you have sudden or severe pain in your lower abdomen or stomach area, you may have an ectopic pregnancy or an ovarian cyst. If this happens, you should contact your healthcare professional immediately.

**Ectopic Pregnancy**  
An ectopic pregnancy is a pregnancy outside the womb. Because POPs protect against pregnancy, the chance of having a pregnancy outside the womb is very low. If you do get pregnant while taking POPs, you have a slightly higher chance that the pregnancy will be ectopic than do users of some other birth control methods.

**Ovarian Cysts**  
These cysts are small sacs of fluid in the ovary. They are more common among POP users than among users of most other birth control methods. They usually disappear without treatment and rarely cause problems.

**Cancer of the Reproductive Organs and Breasts**  
Some studies in women who use combined oral contraceptives that contain both estrogen and a progestin have reported an increase in the risk of developing breast cancer, particularly at a younger age and apparently related to duration of use. There is insufficient data to determine whether the use of POPs similarly increases this risk.  
A meta-analysis of 54 studies found a small increase in the frequency of having breast cancer diagnosed for women who were currently using combined oral

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contraceptives or had used them within the past ten years. This increase in the frequency of breast cancer diagnosis, within ten years of stopping use, was generally accounted for by cancers localized to the breast. There was no increase in the frequency of having breast cancer diagnosed ten or more years after cessation of use.

Some studies have found an increase in the incidence of cancer of the cervix in women who use oral contraceptives. However, this finding may be related to factors other than the use of oral contraceptives and there is insufficient data to determine whether the use of POPs increases the risk of developing cancer of the cervix.

**Liver Tumors**

In rare cases, combined oral contraceptives can cause benign but dangerous liver tumors. These benign liver tumors can rupture and cause fatal internal bleeding. In addition, some studies report an increased risk of developing liver cancer among women who use combined oral contraceptives. However, liver cancers are rare. There is insufficient data to determine whether POPs increase the risk of liver tumors.

**Diabetic Women**

Diabetic women taking POPs do not generally require changes in the amount of insulin they are taking. However, your healthcare professional may monitor you more closely under these conditions.

**SEXUALLY TRANSMITTED DISEASES (STDs)**

**WARNING: POPs do not protect against getting or giving someone HIV (AIDS) or any other STD, such as chlamydia, gonorrhea, genital warts or herpes.**

**SIDE EFFECTS**

**Irregular Bleeding:**

The most common side effect of POPs is a change in menstrual bleeding. Your periods may be either early or late, and you may have some spotting between periods. Taking your pills late or missing pills can result in some spotting or bleeding.

**Other Side Effects:**

Less common side effects include headache, tender breasts, nausea and dizziness. Weight gain, acne and extra hair on your face and body have been reported, but are rare.

If you are concerned about any of these side effects, check with your healthcare professional.

**USING POPs WITH OTHER MEDICINES**

Before taking a POP, inform your healthcare professional of any other medication, including over-the-counter medicine, that you may be taking.

These medicines can make POPs less effective:

- Medicines for seizures such as:
  - Phenytoin (Dilantin)
  - Carbamazepine (Tegretol)
  - Phenobarbital
- Medicine for TB:
  - Rifampin (Rifampicin)

Before you begin taking any new medicines be sure your healthcare professional

knows you are taking a progestin-only birth control pill.

**HOW TO TAKE POPs**

**IMPORTANT POINTS TO REMEMBER**

- POPs must be taken at the same time every day, so choose a time and then take the pill at that same time every day. Every time you take a pill late, and especially if you miss a pill, you are more likely to get pregnant.
- Start the next pack the day after the last pack is finished. There is no break between packs. Always have your next pack or pills ready.
- You may have some menstrual spotting between periods. Do not stop taking your pills if this happens.
- If you vomit soon after taking a pill, use a backup method (such as a condom and/or a spermicide) for 48 hours.
- If you want to stop taking POPs, you can do so at any time, but, if you remain sexually active and don't wish to become pregnant, be certain to use another birth control method.
- If you are not sure about how to take POPs, ask your healthcare professional.

**STARTING POPs**

- It's best to take your first POP on the first day of your menstrual period.
- If you decide to take your first POP on another day, use a backup method (such as a condom and/or a spermicide) every time you have sex during the next 48 hours.
- If you have had a miscarriage or an abortion, you can start POPs the next day.

**IF YOU ARE LATE OR MISS TAKING YOUR POPs**

- If you are more than 3 hours late or you miss one or more POPs:
  - 1) TAKE a missed pill as soon as you remember that you missed it.
  - 2) THEN go back to taking POPs at your regular time.
  - 3) BUT be sure to use a backup method (such as a condom and/or a spermicide) every time you have sex for the next 48 hours.
- If you are not sure what to do about the pills you have missed, keep taking POPs and use a backup method until you can talk to your healthcare professional.

**IF YOU ARE BREASTFEEDING**

- If you are fully breastfeeding (not giving your baby any food or formula), you may start your pills 6 weeks after delivery.
- If you are partially breastfeeding (giving your baby some food or formula), you should start taking pills by 3 weeks after delivery.

**IF YOU ARE SWITCHING PILLS**

- If you are switching from the combined pills to POPs, take the first POP the day after you finish the last active combined pill. Do not take any of the 7 inactive pills from the combined pill pack. You should know that many women have irregular periods after switching to POPs, but this is normal and to be expected.
- If you are switching from POPs to the combined pills, take the first active combined pill on the first day of your period, even if your POPs pack is not finished.
- If you switch to another brand of POPs, start the new brand anytime.
- If you are breastfeeding, you can switch to another method of birth control

at any time, except do not switch to the combined pills until you stop breastfeeding or at least until 6 months after delivery.

**PREGNANCY WHILE ON THE PILL**

If you think you are pregnant, contact your healthcare professional. Even though research has shown that POPs do not cause harm to the unborn baby, it is always best not to take any drugs or medicines that you don't need when you are pregnant.

You should get a pregnancy test:

- If your period is late and you took one or more pills late or missed taking them and had sex without a backup method.
- Anytime it has been more than 45 days since the beginning of your last period.

**WILL POPs AFFECT YOUR ABILITY TO GET PREGNANT LATER?**

If you want to become pregnant, simply stop taking POPs. POPs will not delay your ability to get pregnant.

**BREASTFEEDING**

If you are breastfeeding, POPs should not affect the quality or amount of your breast milk or the health of your nursing baby. However, isolated cases of decreased milk production have been reported.

**OVERDOSE**

No serious problems have been reported when many pills were taken by accident, even by a small child, so there is usually no reason to treat an overdose.

**OTHER QUESTIONS OR CONCERNS**

If you have any questions or concerns, check with your healthcare professional. You can also ask for the more detailed "Professional Labeling" written for doctors and other healthcare professionals.

**HOW TO STORE YOUR POPs**

**STORAGE:** Store at 20° to 25°C (68° to 77°F) [see USP Controlled Room Temperature]. Keep out of reach of children.

Manufactured by:  
**Glenmark Generics Ltd.**  
 Covalde-Bardez, Goa 403 513, India

Manufactured for:



**Glenmark**  
**Glenmark Generics Inc., USA**  
 Mahwah, NJ 07430

Questions? 1 (888)721-7115  
 www.glenmarkgenerics.com

October 2013

PE185561013-1

5.4 The applicant have relied upon Circular No. 11/11/2017-GST dtd 20.10.2017 and has contended that SAC 9989 covers only the publishing matter attended on a fee or a contract basis and did not cover printing matter other than publishing matter. We have gone through the said Circular which read as under-

F. No. 354/263/2017-TRU  
 Government of India  
 Ministry of Finance  
 Department of Revenue  
 Tax research Unit \*\*\*\* North Block, New Delhi 20th October 2017



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 taxability of printing contracts*

*Requests have been received to clarify whether supply of books, pamphlets, brochures, envelopes, annual reports, leaflets, cartons, boxes etc., printed with design, logo, name, address or other contents supplied by the recipient of such supplies, would constitute supply of goods falling under Chapter 48 or 49 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) or supply of services falling under heading 9989 of the scheme of classification of services annexed to notification No. 11/2017-CT(R).*

*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.*

*3. Principal supply has been defined in Section 2(90) of the Central Goods and Services Tax Act as 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.*

*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.*

*5. In case of supply of printed envelopes, letter cards, printed boxes, tissues, napkins, wall paper etc. falling under Chapter 48 or 49, 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.*

*4. Difficulty if any, in the implementation of the circular should be brought to the notice of the Board. Hindi version would follow.*

*Yours Faithfully,*

*Rachna Technical Officer (TRU)*

*Email: [rachna.irs@gov.in](mailto:rachna.irs@gov.in)*

5.4.1 We note that the Para 4 of the said Circular specifically clarifies that 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. Accordingly pamphlets, brochures annual reports etc are covered under the services and the applicant is engaged in printing of pamphlets etc. hence, the correct classification of the product of the applicant is 9989. It is worth mention here that printed Pamphlets/leaflet are useless except otherwise used in the use specific purpose of giving knowledge of the particular medicine to its user. Therefore, dominance of supply in the said goods is proved which lead its correct classification under the supply of service (SAC 9989)

5.5 In view of the above, we hold that the CBEC vide Circular No. 11/11/2017-GST dtd 20.10.2017 had clarified the ambiguity arisen out of simultaneous prevalence of goods or service in the printing industry and the dominance of service in the mix supply. .

5.5.1 The Circulars issued by CBEC are commonly binding on the departmental officer as is held by the Hon'ble Supreme Court in the cases of Dhiren Chemical Industries 2002 (139) E.L.T. 3 (S.C). Relevant extract of the judgment is reproduced below:

*"9. We need to made it clear that, regardless of the interpretation that we have placed on the said phrase, if there are circulars which have been issued by the Central Board of Excise and Customs which place a different interpretation upon the said phrase, that interpretation will be binding upon the Revenue ."*

5.5.2 Further in the case of Madras Steel Re-Rollers Association 2012(278) ELT 584 (SC), Hon'ble Supreme Court has held as under:

*"7. Considering the facts and circumstances of the case and relying on the aforesaid decision of this Court, we hold that the Assessing Authorities as well as the Appellate and the Revisional Authorities are creatures of the Act and they perform the functions of the Quasi-judicial Authorities and the orders passed by them are also Quasi-judicial Orders. Therefore, such orders are required to be passed by exercising independent mind and without impartiality and while doing so, such Authorities are required to consider various evidences made available to them. The Circulars issued by the Department which are in the nature of guidance to such Authorities and, therefore the contents of such circulars could also be considered as evidence available before them. On the basis of all the materials available on record including the evidence, the Assessing Authority has come to an independent finding on its own, and therefore, in our considered opinion, the matter can now be allowed to be determined by the Assessing Authority in the light of the aforesaid observations."*

In view of the above, the said CBEC circular is legally binding on the departmental officers; I therefore, abide by the said CBEC Circular.

5.5.3 Further in the cae of M/s **Ratan Melting decision Vs Binding nature of board circulars**, the Circular No. 1006/13/2015-CX dated 21.09.2015 is issued in the context of decision of Apex Court in the case of Ratan Melting & Wire Industries, the decision although rules out that circulars contrary to the statutory provisions of law are not binding even on the departmental officers from the date of judgment but at the same time this decision also pronounces that even the revenue department has right to appeal against the clarifications issued by a board circular. This leads that the board circulars are binding on the revenue

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authorities till the provisions of the circular are not proved contrary to law by High Court or Supreme Court.

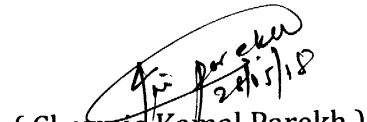
5.6 The applicant relied upon the Circular No. 1052/1/2017-CX, dtd 23.02.2017 to support their claim, However, on going through the contents of the said Circular it is noted that the referred Circular belong to pre GST era, hence, not applicable in the GST cases. Similarly, it is further noted that the applicant in their defence relied upon plethora of judgments while contending that their product is goods. We have gone through all the cases and found no force in any of the judgment applicable in their defence. Further the crux of all judgment referred by the applicant either pertain to Central Excise or Customs cases and the circumstances /issue referred in the cases relied are different from the issue in hand, hence not applicable. Thus we find that the judgments relied upon by the applicant assessee are not applicable in present case and the product Pamphlet/leaflet has the dominance of service and correctly classifiable under SAC 9989 if the contents are supplied by the customer as in the present case.

6. In view of the above discussing and findings, we hereby pronounce **Advance Ruling** under Sub Section 4 of Section 98 using power vested in us under sub Section 6 of Section 98, Section 96 of the Central Goods and Service Tax Act, 2017 read with Rule 103 of the Central GST Rules, 2017 and defined under Section 14 of the UTGST Act, 2017, as under-

**Order/ Advance Ruling**

In the present case against Application dtd 22.07.2017 of M/s Temple Packaging Pvt Ltd, behind Olive Healthcare, Hatiyawad, village- Dabhel, Nani Daman, Advance Ruling is given that printing of Pamphlet/leaflet falls under the category of Supply of Service falling under SAC No.9989. The case is disposed off accordingly.

  
(Dr. Satish Kumar)  
Member CGST

  
( Charmie Kamal Parekh )  
Member UT GST

To  
M/S. TEMPLE PACKAGING PRIVATE LIMITED,  
SURVEY NO.171/3, 171/7, BEHIND OLIVE PHARMA, HATIYAWAD,  
DABHEL, NANI DAMAN - 396210

F. No. F.No. V/AR-02/Western/DMN/2017-18

Copy to the following for information and necessary Action please.

1. The Commissioner of CGST and Central Excise, Daman Commissioner.
2. The Commissioner of UTGST, Daman for information and necessary action please.
3. The Asstt. Commissioner of CGST & CE, Division-V, Daman.
4. The Superintendent of CGST & CE, Daman.
5. ✓ Guard file.