

**GOVERNMENT OF ASSAM**  
**OFFICE OF THE COMMISSIONER OF TAXES, ASSAM :: KAR BHAWAN**  
**DISPUR, GUWAHATI-6**

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**CIRCULAR NO. 38/2019-GST**

Dated Dispur the 30th January, 2019.

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

**No. CT/GST-15/2017/289.** — It has been brought to the notice of the Commissioner 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*” and not under “98912”: *Printing and reproduction services of recorded media, on a fee or contract basis*” of the scheme of classification of service annexed to Notification No. 11/2017-(Rate) [FTX.56/2017/24 dated 29.06.2017]. The service of printing of pictures attracts GST @ 18% falling under item (ii), against serial number 21 of the Table in notification No. 11/2017-(Rate) [FTX.56/2017/24 dated 29.06.2017].

5. This Circular is clarificatory in nature and not meant for any interpretation of provisions of the Act and rules.
6. Difficulties, if any, in implementation of the above instructions may be brought to the notice of the Commissioner at an early date.
7. This Circular shall be deemed to have come into force with effect from the 1st January, 2019.


Sd/- Anurag Goel, IAS.,  
Commissioner of State tax, Assam,  
Dispur, Guwahati

Memo No. CT/GST-15/2017/289-A

Dated Dispur the 30th January, 2019.

Copy to :

1. The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
2. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
3. The Commissioner of Central GST, Guwahati / Dibrugarh for information.
4. The Special Commissioner of State tax / Additional Commissioner of State tax (All) / Joint Commissioner of State tax (All) for information.
5. The Deputy Commissioner of State tax (All) / Assistant Commissioner of State tax (All) / Superintendent of State tax (All) / Inspector of State tax (All) for information and necessary action.
6. The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.

  
Commissioner of State tax, Assam,  
Dispur, Guwahati