

From

Excise & Taxation Commissioner,  
Haryana, Panchkula.

To

All the Dy. Excise & Taxation Commissioner (ST),  
in the State of Haryana.

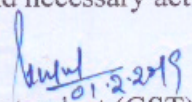
Memo No. 294 /GST-2  
Panchkula, date the 01-02-19

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

**MEMORANDUM**

Please find enclosed herewith a copy of circular on the captioned subject.

It is requested to bring this to the knowledge of all the officers working under your control for their information and necessary action.

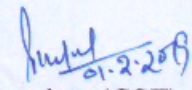
  
Superintendent (GST)

for Excise and Taxation Commissioner,  
Haryana

**Endst. No. 295 /GST-2, Panchkula, dated the 01-02-19**

A copy of the Circular is forwarded to the following for information and necessary action:-

1. All the Jt. Excise & Taxation Commissioner (Division/Range) in the State of Haryana.
2. All the Jt. Excise & Taxation Commissioner (Appeals) in the State of Haryana.
3. PS/ ACSET.
4. PA/ETC.

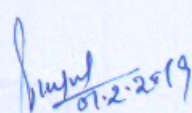
  
Superintendent (GST)

for Excise and Taxation Commissioner,  
Haryana

**Endst. No. 296 /GST-2, Panchkula, dated the 01-02-19**

A copy of the Circular is forwarded to the following in the Head Office for information and necessary action:-

1. All the Addl. Excise & Taxation Commissioners.
2. All the Jt. Excise & Taxation Commissioners.
3. The Jt. Director (L) –I and II.
4. The Dy. Excise & Taxation Commissioners.
5. DA-I & II.
6. DDA-I & II.

  
Superintendent (GST)

for Excise and Taxation Commissioner,  
Haryana

Forwarded



**HARYANA GOVERNMENT  
EXCISE AND TAXATION DEPARTMENT**

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

The circular seeks to clarify the issue of classification of service of printing of pictures covered under 998386. It has come to the notice that the service of "printing of pictures" correctly covered under service code 998386 - "Photographic and videographic processing services" is being classified by trade 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 and therefore wrong classification may lead to short payment of GST.

2. 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 *"998912: Printing and reproduction services of recorded media, on a fee or contract basis"* of the scheme of classification of service annexed to notification No. 46/ST-2, dated 30.06.2017. The service of printing of pictures attracts GST @ 18% falling under item (ii), against serial number 21 of the Table in notification No. 46/ST-2, dated 30.06.2017.

5. Difficulties faced, if any, in implementation of the above circular may please be brought to the notice of the Department.

Dated:  
Panchkula

Amit Kumar Agrawal  
Excise & Taxation Commissioner-cum-  
Commissioner of State Tax, Haryana