

Commissionerate of CT and GST, Odisha (At Cuttack)
(Finance Department, Government of Odisha)

No. POL-56/3/2017-Policy-CCT 6021 /CT & GST Dated 27/04/2019

To

The Director
Information and public Relations Department
Government of Odisha
Bhubaneswar

Sub: Clarification on GST rate for printing of Utility Booklet Aaina-2018-reg

Ref: Your Office Letter No.5816 Dated 22.04.2019

Sir,

In inviting a reference to your office letter on the subject cited above, I am directed to clarify that as per entry Sl. No.27 (Heading 9989) of CBIC Notification No.11/2017-Central Tax dated 28.06.2017 and matching State Tax Notification issued by the Finance Department, on the Services provided by the Printing House by way of printing all goods including Braille Books, Periodicals and Journals wherein the content is provided by the publisher, but the physical inputs including paper used for the printing are owned by the Printing House, the applicable GST rate is 12% (6% CGST + 6% SGST).

This is issued with approval of the Commissioner of CT & GST.

Yours faithfully,

27.04.19
Special Commissioner, CT & GST
(Policy)

