

Ref.-DEC/GST/07

Date: 14/12/2017

To,
GST CELL,
HQ, FA & CAO Office,
G.M. Building,
West Central Railway,
Jabalpur (MP)-

Subject: - SAC/HSN code & GST Rate on Printing Services & Stationery Items

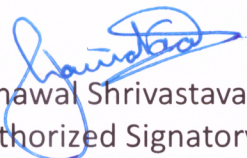
Sir,

1. We are providing you the SAC/HSN code of following items, which are frequently asked to us repeatedly :-

Sr. No.	SAC/HSN	Descriptions	Rate
1.	998912	Services by way of printing of, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	12%
2.	998912	Other manufacturing services; publishing, printing and reproduction services; materials recovery services, Other than (1) above	18%
3.	9608	Pen, Pencil	12%
4.	8203	Files and Punching Machine	18%
5.	8472	Stapler	18%
6.	7317	U Pin, T Pin, U Clip, Stapler Pin & Other types of Pins	18%
7.	4809	Carbon Paper	18%
8.	7310	Sharpener	12%
9.	4016	Eraser	5%
10.	8214	Paper knives, Pencil sharpeners and blades	12%
11.	4820	Registers, account books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, blotting-pads, binders (loose-leaf or other), folders, file covers and other articles of stationery, of paper or paperboard; and book covers, of paper or paperboard	18%

12.	3215	All Goods, including printing ink, writing or drawing ink and other inks	12%
13.	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size	12%

Thanks and regards
 For, Rahul & Co.
 Chartered Accountants


 Dhawal Shrivastava
 (Authorized Signatory)

