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**GOVERNMENT OF TAMIL NADU  
COMMERCIAL TAXES DEPARTMENT**

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES  
EZHILAGAM, CHENNAI-600 005**

**PRESENT: DR. T.V. SOMANATHAN, I.A.S.,  
COMMISSIONER OF STATE TAX**

**Circular No.55/2019-TNGST**  
(RC No.26/2019/A1/Taxation)

**Dated:23.04.2019**

<b>Sub:</b>	Clarification on issue of classification of service of printing of pictures covered under 998386- reg.
<b>Ref:</b>	Circular No. 84/03/2019-GST, dated 01-01-2019 issued by the Department of Revenue, Ministry of Finance, Government of India, New Delhi.

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It has been brought 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. 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 "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. II (2)/CTR/532/(d-14)/2017 dated 29.06.2018. The service of printing of pictures attracts GST @ 18% falling under item (ii), against serial number 21 of the Table in notification No. II (2)/CTR/532/(d-14)/2017 dated 29.06.2017.

5. This pari materia circular is issued with reference to the circular issued by the Government of India on the recommendation of the GST Council in the reference cited.

Sd/-T.V.Somanathan  
Commissioner of State Tax

To

All the Joint Commissioners (ST) Territorial and Enforcement in the State.

Copy to: (1) Principal Secretary to CT& Regn. Department.

(2) All Additional Commissioners of State Tax in the Commissionerate.

(3) Joint Commissioner (CS) for hosting in Departmental site.

(4) Joint Commissioner (BIU) & MOU.

(5) Director/ CTS Training Institute, Chennai 6

(6) All Deputy Commissioners (ST) in the State.

(7) All Assistant Commissioners (ST) in the State.

// Forwarded by order//

  
Assistant Commissioner (Taxation)