

PROPOSAL FOR
PROCUREMENT OF

**OMR SCANNING (C&D PART) OF ANSWER-SHEETS FOR EXAMINATIONS OF
PANJAB UNIVERSITY, CHANDIGARH**

Published by:

System Administrator, Computer Unit
PANJAB UNIVERSITY,
CHANDIGARH

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PANJAB UNIVERSITY, CHANDIGARH

QUOTATION NOTICE

The Panjab University, Chandigarh invites Quotations for Scanning of OMR Answer Sheets (C&D Part) from reputed Firms. Interested Parties/Firms who wish to participate in Quotations can download the tender document specifications/item and terms & conditions on website of Panjab University, Chandigarh (i.e. <http://tenders.puchd.ac.in>) or (<http://exams.puchd.ac.in>) the firm/s have to submit the quotation/s complete in all respects on or before **01.09.2025 up to 5.00 p.m.**

Sr. No.	Item	Earnest Money Deposit (Refundable)
1.	Approximately No. of OMR Sheets to be scanned November/December-2025-30,00,000 May/June-2026 -30,00,000 Total=60, 00,000 (sixty Lac Only).	EMD @ 46000/- to be submitted by vendor at the time of submission of quotation.

REGISTRAR

PANJAB UNIVERSITY, CHANDIGARH

COMPUTER UNIT (ARUNA RANJIT CHANDRA HALL)

QUOTATION SCHEDULE

Sr. No.	Item	Particulars
1.	Earnest Money Deposit (Refundable)	EMD @ 46000/- to be submitted by vendor at the time of submission of quotation. In favour of The Registrar, Panjab University, Chandigarh payable at Chandigarh
2.	Downloading of Quotation Documents	Dated 11/08/2025 Monday From 10.00 a.m. onwards
3.	Quotation/s Submission Last date	Dated 01/09/2025 Monday up to 05.00p.m.
4.	Opening of Quotation i.e. Documents & EMD (Technical Bid)	Dated 02/09/2025 Tuesday at 11.00 a.m.
5.	Opening of Quotation/s (Financial Bid)	Dated 02/09/2025 Tuesday at 12.00 Noon.
6.	Address for communication	System Administrator, Computer Unit, Aruna Ranjit Chandra Hall, Sector-14, Panjab University, Chandigarh
7.	Contact Details	0172-2534496 & 0172-2534816

The Notice for Inviting Quotation document will be available on the website of Panjab University, Chandigarh (i.e. <http://tenders.puchd.ac.in>) or (<http://exams.puchd.ac.in>) and may be downloaded free of cost by the interested firm/s.

Eligibility Criteria

The following Technical criteria must strictly be fulfilled by the firm. The firm/s must submit documentary evidence in support of their claim for fulfilling the criteria and they should submit an undertaking on their letter heads to the fairness of these documents while submitting the quotation. The quotation/s received without documentary evidences will be rejected out-rightly. Incomplete quotation or deviating from minimum eligibility criteria defined below will be treated as unresponsive and shall not be considered eligible for further evaluation.

Sr. No.	Criteria	Supporting documents to be submitted	Check (Yes/No)	Page No
1.	Firms should be registered as Limited/ Private Limited/ Proprietorship/ Partnership	Certificate of Incorporation/ Registration, Partnership Deed, TIN/ GST Registration		
2.	Must have an average annual turnover of last three financial years for the years 2022-23, 2023-24 and 2024-25 not less than Rs. 25.00 Lac.	Copy of Audited Balance sheets along with Profit and Loss statements with highlighted relevant figures (in case the audited financial statements do not reflect the above, original Statutory Auditors certificate on the actual relevant figures)		
3.	Must be registered with the Indian Service tax Department	Copy of PAN Card/valid GST Registration Certificate		
4.	Must not be blacklisted by the Central/State Government and Public Sector	As per Annexure-I signed by competent authority		
5.	Undertaking Performa	As per Annexure-II signed by competent authority		
6.	Certificate of execution of three work orders.	Issued from the Recognized Institution/ University OR Department		

Submission of Bid

Sealed Tender envelope should be superscribe Scanning of C&D Part OMR Sheet "Containing two separate sealed envelopes COVER "A" & COVER "B" as prescribed here in after should be submitted to the System Administrative, Computer Unit, Aruna Ranjit Chandra Hall, Panjab University, Chandigarh.

Earnest Money Deposit

1. **Earnest Money:-** The firm/s are required to submit the Demand Draft for an amount equal to EMD @ 45000 to be given by vendor at the time of submission of quotation drawn on any scheduled bank in favor of "The Registrar, Panjab University, Chandigarh" without which quotation shall be considered incomplete and non-responsive and will not be considered.
2. The original EMD (in shape of Demand Draft) be deposited in the office of the System Administrator Computer Unit, Panjab University Chandigarh inviting quotation/s within the period of quotation submission.
3. The prospective firms are required to submit their quotation/s in offline mode (through Regd. Post only/speed post, etc.) in a sealed envelope or in person.

Note:-

1. The firm/s have to produce the original documents as & when asked by the Panjab University. The failure of the firm to furnish the said original documents will entail summarily rejection of its bid.
2. The Panjab University will not be responsible for any delay in submission of the quotation due to any reason whatsoever.
3. Corrigendum/Addendum to this quotation, if any, will be uploaded on website of Panjab University, Chandigarh (i.e. <http://tenders.puchd.ac.in>) or (<http://exams.puchd.ac.in>) No separate communication will be sent to any firm/s. This may be noted by the firm/s on its own.
4. The purchaser reserve the right to verify the particulars furnished by the firm independently. If any information furnished by the firm is found incorrect at a later stage. The firm shall be liable to be debarred for future quoting in Panjab University for a period of 2 years.

Evaluation Process

1. Eligibility criteria and technical specifications of only those firm/s will be evaluated, whose valid EMD instruments are found to be in order. Quotation received without EMD will be summarily rejected.
2. A duly constituted Evaluation Committee (EC) will first select firms on the basis of eligibility criteria defined for this quotation. The quotation conforming to the eligibility criterion only will be considered for further evaluation. If there is any lack of clarity in the submitted eligibility documents EC may ask concerned firm/s to prove their eligibility.
3. The EC shall evaluate the response to the quotation and all supporting documents/documentary evidence. Inability to submit requisite supporting documents/documentary evidences may lead to rejection.
4. The EC may ask for meetings with the firm/s any time during the evaluation process to seek clarifications on their quotation/s.
5. The EC reserves the right to reject any or all quotation/s on the basis of any deviations. The decision of the EC in the evaluation of responses to the quotations shall be final.
6. Conditional quotation would be liable for rejection
7. Upon verification evaluation/assessment, if in case of any information furnished by the firm is found to be false/ incorrect, their quotation shall be summarily rejected and no further correspondence on the same shall be entertained.
8. No enquiry shall be made by the firm/s during the course of evaluation of the quotation, after opening of quotation, till final decision is conveyed to the successful firm/s.
9. The EC will shortlist the specifications on the basis of the minimum eligibility criteria. The samples of only those short listed firms will be considered and further checked and selected by the EC.

Financial Evaluation Process

1. Only Financial quote would be considered for award of the contract, who has quoted the lowest rates in total i.e. total value of all required rates will be considered as L-1 among all firm/s as per requirement/specifications by the Evaluation Committee on Lowest basis (L-1).
2. Quoting incredibly low value with a view to subverting the quotation process shall be rejected straightway and EMD of such vendors will be forfeited.

INSTRUCTION TO FIRMS

1. **Submission of Quotations:** Offline quotation/s shall be received by the purchaser before the time and date specified in the schedule of the quotation notice. The purchaser may, at its discretion, extend this deadline for submission of offers by issuing corrigendum.
2. **Late offer:** Late submission will not be entertained and will not be permitted by after due date & time.
3. **Cost of Bidding & Currency:** The offer must be given in Indian Rupees only. The price will remain fixed for the period of the work completion and no changes for any reason what so ever will be allowed. The bidder shall bear all costs associated with the preparation and submission of its bid.
4. **Erasures or Alterations and Signing of Tender Offers:** The quotation shall be signed by the firm or a person or persons duly authorized. The person signing the quotation shall put initials on all pages of the offer, except for un-amended printed literature.

The quotation should contain no interlineations, erasures or overwriting except as necessary to correct errors made by the firm, in that case such corrections shall be initialed by the person signing the offer.

5. **Fixed Price:** The commercial offer shall be on a fixed prices basis. All the applicable taxes and levies (all direct and indirect taxes including local duties, levies etc.) shall be clearly specified by the firm/s in the financial quotation Performa.

Clarification of offers

To assist in the scrutiny, evaluation and comparison of offers the purchaser may at its discretion,

Ask some or all the firms for clarification of their offers on any of the points mentioned therein

Amendment of the Document

- a) At any time prior to the deadline for submission of quotation/s, the purchaser may, for any reason, whether on its own initiative or in response to the request for clarification by the prospective firm, modify the RFP document.
- b) Any amendments would be intimated to all the prospective firms by issuing corrigendum.
- c) In order to allow prospective firms reasonable time to take into the consideration the amendments while preparing the quotations, the purchaser at its discretion may extend the deadline for the submission of quotations.

Language of Quotations: The quotations as well as all correspondence and documents relating to the offer exchanged by the firm/s and the purchaser, shall be in English language only. Supporting documents and printed literature furnished by the firm may be in another language provided they are accompanied by an appropriate certified translation in English language and in such a case, for purpose of interpretation of the bid the translation shall govern.

PANJAB UNIVERSITY, CHANDIGARH

SPECIFICATIONS/INSTRUCTIONS

OMR SCANNING (PART C&D) OF ANSWER-SHEET NOVEMBER/DECEMBER 2025/May/June-2025 EXAMINATIONS IN THE JURISDICTION OF PANJAB UNIVERSITY, CHANDIGARH.

Sr. No.	DESCRIPTION	Required Quantity
1.	OMR Sheets (C&D Parts) of Answer Books	Approximately No. of OMR Sheets to be scanned November/December-2025-30,00,000 May/June-2026 - 30,00,000 Total=60, 00,000 (sixty Lac Only).

Specifications for

OMR Sheets (C&D Parts) of Answer Books

i)	Item & Qty.	Approximately No. of OMR Sheets to be scanned November/December-2025-30,00,000 May/June-2026 -30,00,000 Total=60, 00,000 (sixty Lac Only).
ii)	OMR Sheet	➤ Sample attached (Part C & D)

iii)	Specifications	<p>Specification for Scanning of OMR sheets C&D Part for November/December – 2025/May/June-2026</p> <ul style="list-style-type: none"> ➤ The Agency/Firm will provide high speed Scanners, computers and other equipment etc. as per requirement of work assigned. Also adequate manpower should be deployed by the concerned firm to carry out the entire scanning/processed of OMR sheets at Panjab University premises ➤ The firm must have at least four OMR Scanners which should be readily available at their disposal to start the work immediately after receiving supply order. ➤ For carrying out the work of "Scanning & Processing of OMR title page of Answer Sheets", the University will provide space & electricity only, at its cost. The other things i.e. manpower, stationary and other scanning equipment like scanner etc. will be arranged by the Vendor for getting the job done within the time frame. ➤ The Agency/Firm shall be required to submit Identity proof of staff engaged for Scanning, editing and Processing work of OMR Sheets etc. like Aadhaar Card or Voter Card etc. and issue proper Identity Cards before deputing them on work in the University and the staff so engaged must wear the Identity Card, during working hours, as issued by the firm. ➤ Penalty: In case, any errors/mistake in "Scanning & Processing of OMR title page of Answer Sheet is detected then a penalty of Rs.100/- per mistake shall be imposed. Further, in extreme cases of violation, its Earnest Money (EMD) as well as Security Money in the shape of Bank Guarantee shall also be forfeited depending upon the extent of the violation as judged by the Competent Authority or any other as decided by the authorities of the University. The 1% and above mistake will be treated / considered as extreme cases of violation. ➤ Maximum Scanning Period is of 90 days and total Data to be scanned is approximately 30 lakh OMR Sheets across these 90 days for each session. ➤ Daily scanning output required is 75000 to 1 Lakh OMR sheets. ➤ Scan number must be printed on C and D Part of OMR Sheet. ➤ Scan number cannot be missed out in any manner. ➤ Data shall not be late after scanning (exception of only one day permitted). ➤ Each packet contains only hundred C&D records and should remove the scanning errors/editing with their own Manpower. ➤ File of Data must be in .dat / .csv format. ➤ The Company ensure 100% accuracy. ➤ EMD @ Rs.46000 for both session comprising of 60 Lakh Part C&D. ➤ Performance Bank Guarantee (PBG) @ 5% be given before the start of work. ➤ EMD & PBG are in favour of The Registrar Panjab University, Chandigarh for 60 lakh OMR Sheets. ➤ Proper editing of scanning errors should be done by matching record from respective(C&D) part of OMR sheets. ➤ Approved bidder shall not assign or sublet his contract or any substantial part thereof to any other agency. ➤ Approved bidder should maintain complete confidentiality / secrecy of entire scanning work. ➤ If the work and conduct of the firm is found to be unsatisfactory during the first 50 thousand scanning of OMR Answer Sheets then work order will be cancelled and EMD & PBG of the firm will for the forfeited. ➤ The firms are also responsible to submit all the scanned images for each C&D Part along with scan data on daily basis.
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Annexure - I

(To be executed on stamp paper) worth Rs. 5/-

I _____ son of _____
 Resident of _____ Police Station _____
 Distt. _____ Contractor/Partner _____
 _____ or Sole Proprietor (Strike out word which is not
 applicable) of Firm of Contractors _____ do hereby declare on solemn
 affirmation that the individual/companies not black-listed by the Union or the State
 Government or any partner or shareholder thereof are not directly or indirectly
 connected with or has any subsisting interest in business of my/our firm.
 In case the information is found to be incorrect or false, an appropriate action may be
 taken against me by the authorities. I shall also be liable to indemnify the University in
 case any claim arises out of information given by me.

Deponent _____
 Address _____

Dated _____

Verification:-

I do hereby solemnly declare and affirm that the above declaration is true and correct to
 the best of my knowledge and belief. No part of it is false and nothing has been
 concealed therein.

Deponent _____

Annexure - II

UNDERTAKING

Certified that I/We have carefully read the terms and conditions and these are acceptable to me/us. The Performa giving details of equipment's, premises and a copy of declaration relating to registration of the firm is submitted herewith as required under this tender.

(Signature)

Dated: _____

Address: _____

Mobile No. _____

office Phone no. _____

Fax No. _____

E-mail _____

Cover "A"

TENDER FORM

TECHNICAL BID FOR Scanning of OMR Sheets C&D Part.

1. Name of firm with complete address

.....

.....

Phone No. _____ Fax No. _____

E-mail _____ Web site _____

2. Name of Proprietor of the firm

3. Year of establishment

4. Registration of establishment.....

5. GST No. of the firm

6. PAN/TAN No. of the firm

7. Whether Govt. Agency/Public Ltd. /Pvt. Ltd:-

8. Annual turnover in lac (please attach CA certified balance sheets certificate of turnover)

	2022-23	2023-24	2024-25
Annual Turnover (in lac)			

9. Whether income tax payee (duly audited by the C.A./authenticated agency) Yes/No
(Attach I.T. clearance):

10. Since when performing the related jobs of Scanning of OMR Sheets:

11. Blacklisted/debarred? (Attach Affidavit)

12. Past experience Scanning of OMR Sheets:

Year	Name of University Institute/any Govt organization or public Sector undertaking	Nos. of OMR Answer Sheets Scanned	Copy of supply order
2022-23	1. 2. 3. 4.	1. 2. 3. 4.	1. 2. 3. 4.
2023-24	1. 2. 3. 4.	1. 2. 3. 4.	1. 2. 3. 4.
2024-25	1. 2. 3. 4.	1. 2. 3. 4.	1. 2. 3. 4.

13. Net worth of the company/firm in lakhs :

14. Earnest money deposited amounting to Rs..... vide DD.....

No.....dated.....

Certified that the aforesaid information are true to the best of my knowledge and belief.
In case of any false statement observed later on, I/We shall be liable for the
consequences.

Dated; _____

Signature
(With official Seal)

Cover "B"

FINANCIAL BID FOR SCANNING OF OMR SHETTS.
(To be submitted separately in a sealed envelope)

Sr. no.	Particulars of works	Rate per OMR Image C Part & D Part (Exclusive of GST) in Rs.
1.	Rate for Scanning of each OMR Image	

- The said work is exempted from GST there for the firm is requested to quote there rate as per order under Section 98 (4) of the Central Goods and services Tax Act, 2017 and under Section 98 (4) of the Tealangana goods and services tax Act, 2017 vide letter No. A.R. Com/48/2018 dated. 05.11.2021 attached at page no.19-24.

Dated:

Signature
(With official Seal).

PANJAB UNIVERSITY, CHANDIGARH
(SEE INSTRUCTIONS OVERLEAF)

PART - C

(TO BE FILLED BY THE EXAMINER)

**Answer Book
Code No.**

Subject Code
Fill from Question Paper

1	1	1	1	1	1
2	2	2	2	2	2
3	3	3	3	3	3
4	4	4	4	4	4
5	5	5	5	5	5
6	6	6	6	6	6
7	7	7	7	7	7
8	8	8	8	8	8
9	9	9	9	9	9
0	0	0	0	0	0

1	1	1	1	1	1
2	2	2	2	2	2
3	3	3	3	3	3
4	4	4	4	4	4
5	5	5	5	5	5
6	6	6	6	6	6
7	7	7	7	7	7
8	8	8	8	8	8
9	9	9	9	9	9
0	0	0	0	0	0

**TOTAL MARKS
OBTAINED
TO BE FILLED
BY EXAMINER**

1	1	1
2	2	2
0	3	3
4	4	4
5	5	5
6	6	6
7	7	7
8	8	8
9	9	9
0	0	0

**TOTAL MARKS
OBTAINED
(To be filled by
Checking Asst.)**

1	1	1
2	2	2
0	3	3
4	4	4
5	5	5
6	6	6
7	7	7
8	8	8
9	9	9
0	0	0

Barcode



Examiner ID No.	Signature
Checking Asst. ID No.	Signature

PANJAB UNIVERSITY, CHANDIGARH

(SEE INSTRUCTIONS OVERLEAF)

PART - D

(TO BE FILLED BY THE CANDIDATE)

Roll Number / PUPIN

1	1	1	1	1	1	1	1	1	1
2	2	2	2	2	2	2	2	2	2
3	3	3	3	3	3	3	3	3	3
4	4	4	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5
6	6	6	6	6	6	6	6	6	6
7	7	7	7	7	7	7	7	7	7
8	8	8	8	8	8	8	8	8	8
9	9	9	9	9	9	9	9	9	9
0	0	0	0	0	0	0	0	0	0

Exam Code

[Fill from Question Paper]

1	1	1	1
2	2	2	2
3	3	3	3
4	4	4	4
5	5	5	5
6	6	6	6
7	7	7	7
8	8	8	8
9	9	9	9
0	0	0	0

Subject Code

[Fill from Question Paper]

1	1	1	1
2	2	2	2
3	3	3	3
4	4	4	4
5	5	5	5
6	6	6	6
7	7	7	7
8	8	8	8
9	9	9	9
0	0	0	0

Barcode



Space for affixing COE's Stamp with Date

PANJAB UNIVERSITY, CHANDIGARH

(SEE INSTRUCTIONS OVERLEAF)

PART - C

(TO BE FILLED BY THE EXAMINER)

**Answer Book
Code No.**

1	1	1	1	1	1
2	2	2	2	2	2
3	3	3	3	3	3
4	4	4	4	4	4
5	5	5	5	5	5
6	6	6	6	6	6
7	7	7	7	7	7
8	8	8	8	8	8
9	9	9	9	9	9
0	0	0	0	0	0

**TOTAL MARKS
OBTAINED
TO BE FILLED
BY EXAMINER**

1	1	1
2	2	2
0	3	3
	4	4
	5	5
	6	6
	7	7
	8	8
	9	9
	0	0

**Subject Code
Fill from Question Paper**

1	1	1	1	1	1
2	2	2	2	2	2
3	3	3	3	3	3
4	4	4	4	4	4
5	5	5	5	5	5
6	6	6	6	6	6
7	7	7	7	7	7
8	8	8	8	8	8
9	9	9	9	9	9
0	0	0	0	0	0

**TOTAL MARKS
OBTAINED
(To be filled by
Checking Asst.)**

1	1	1
2	2	2
0	3	3
	4	4
	5	5
	6	6
	7	7
	8	8
	9	9
	0	0

Barcode



Examiner ID No.	Signature
Checking Asst. ID No.	Signature

PANJAB UNIVERSITY, CHANDIGARH

(SEE INSTRUCTIONS OVERLEAF)

PART - D

(TO BE FILLED BY THE CANDIDATE)

Roll Number / PUPIN

1	1	1	1	1	1	1	1	1	1	1
2	2	2	2	2	2	2	2	2	2	2
3	3	3	3	3	3	3	3	3	3	3
4	4	4	4	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5	5
6	6	6	6	6	6	6	6	6	6	6
7	7	7	7	7	7	7	7	7	7	7
8	8	8	8	8	8	8	8	8	8	8
9	9	9	9	9	9	9	9	9	9	9
0	0	0	0	0	0	0	0	0	0	0

Exam Code

[Fill from Question Paper]

1	1	1	1
2	2	2	2
3	3	3	3
4	4	4	4
5	5	5	5
6	6	6	6
7	7	7	7
8	8	8	8
9	9	9	9
0	0	0	0

Subject Code

[Fill from Question Paper]

1	1	1	1
2	2	2	2
3	3	3	3
4	4	4	4
5	5	5	5
6	6	6	6
7	7	7	7
8	8	8	8
9	9	9	9
0	0	0	0

Barcode



Space for affixing COE's Stamp with Date



TELANGANA STATE AUTHORITY FOR ADVANCE RULING
CT Complex, M.J Road, Nampally, Hyderabad-500001.
(Constituted under Section 96(1) of TGST Act, 2017)

Present:

Sri B. Raghu Kiran, IRS, Additional Commissioner (Central Tax)

Sri S.V. Kasi Visweswar Rao, Additional Commissioner (State Tax)

A.R.Com/48/2018

Date.05-11-2021

TSAAR Order No.24/2021

[ORDER UNDER SECTION 98(4) OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 AND UNDER SECTION 98(4) OF THE TEALANGANA GOODS AND SERVICES TAX ACT,2017.]

1. ✓ M/s. Hitech Print Systems Limited, Plot no 153, Sitha Nilayam, Dwarakapuri Colony, Punjagutta, Hyderabad - 500 082, Telangana. (GSTIN No. 36AAACH2674N1Z9) have filed an application in **FORM GST ARA-01** under Section 97(1) of TGST Act, 2017 read with Rule 104 of CGST/TGST Rules, seeking Advance Ruling seeking clarification.
2. At the outset, it is made clear that the provisions of both the CGST Act and the TGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the TGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, the expression 'GST Act' would be a common reference to both CGST Act and TGST Act.
3. It is observed that the queries raised by the applicant fall within the ambit of Section 97 of the GST ACT. The Applicant enclosed copies of challans as proof of payment of Rs. 5,000/- for SGST and Rs. 5,000/- for CGST towards the fee for Advance Ruling. The Applicant has declared that the questions raised in the application have neither been decided by nor are pending before any authority under any provisions of the GST Act.

4. ✓ **Brief facts of the case:**

The applicant M/s. Hitech Print Systems Limited is engaged in business of printing high security products and offering total solutions to customers in educational fields. The main product offered by the applicant are Bank Cheque Books, OMR Answer sheets, Certificates, Bank Memos, etc.,

The Advance Ruling Authority of Telangana in the case of M/s. KL Hitech Secure Print Limited their order No.10/2018, A.R.Com/13/2018, dated: 26-07-2018 have held that supply of service to education institution are eligible for exemption under Entry No.66 of Notification No.12 of 2017 - Central Tax (Rate) dt: 28-06-2017.

The applicant is desirous of obtaining the clarification regarding supply of OMR Answer Sheets, Certificates, Scanning services provided in connection with conduct of examination by educational institution. Hence this application.

5. Questions raised:

1. Exam related printing activity rendered by the Appellant::

- A. Whether printing of pre-examination material items like Question Papers, OMR Sheets [Optical Mark Reading], Answer Booklets with/without OMR, Practical Answer Booklets, Hall Tickets and other examination material specific to various educational boards/Universities amounts to provision of service and the same is exempt from GST levy?
- B. Whether printing of post-examination material like Rank Cards, Marks Cards, Grade Sheets and Certificates specific to various educational boards/Universities amounts to provision of service and the same is exempt from GST levy?
- C. Whether the activity of evaluation of OMRS and answer sheets, i.e., scanning and processing of results of examination falls under the category of service and is exempt from GST levy?

2. What is the classification and applicable GST rate for the supply of cheque books printed in the name of specific Bank name and customer name as per the specification given by the Banks?

This being the case Consequent upon receipt of the application filed by M/s. Hitech Print Systems Limited, the jurisdictional officer i.e. Assistant Commissioner (ST) Srinagar Circle, was requested vide this office letter CCT's Ref no.A.R.Com/48/2018 dated: 20.11.2018 inform, whether the questions raised in the application is already pending or decided in any proceedings in the case of the applicant and inform any issue pending before with them within a week lest it would be construed that these issues are not pending before them and the application would be processed under any of the provisions of the GST Act, 2017 and also requested to offer his/he comments on the points raised in the application, However case was admitted even though Officer have not replied by the grounds of the draft letter, Therefore, Personnel hearing given to the applicant.

6. Personal Hearing:

The Authorised representatives of the unit namely Sri. S.V.S Shetty, director of the company and Sri. R. Narasimha Murthy, Consultant attended the personal hearing held on 11-11-2020. However, orders were not passed due to the retirement of State Member. Government of Telangana vide G.O. Rt. No. 216, Rev(CT-II) Dept, Dt.16.06.2021 have nominated Sri S.V. Kasi Visweswara Rao, Additional Commissioner (ST) as member to The Authority for Advance Ruling and hence the case was re-posted a fresh on 06.08.2021. Heard the case. The Authorised representatives of the unit namely R. Narasimha Murthy, Tax Consultant attended the personal hearing held on 06-08-2021. The authorized representatives reiterated their averments in the application submitted and contended as follows:

- 1. That printing of pre and post exam pages of various examination boards and universities fall under Entry 66 of Notification No.12/2017 dt:28.06.2017 and as such are exempt from taxation under GST law.
- 2. The supply of service by way of scanning and processing of results of examination to institutes also fall under the above entry and therefore they are exempt.
- 3. That the AAR of Telangana in their order No. 10/2018, A.R.Com/13/2018 have ruled that the above 2 activities fall under Entry 66 of the said notification and therefore are exempt from taxation.
- 4. That printing of cheque books of various customer banks which otherwise do not have any marketability have to be classified under Chapter 4907 and hence liable for nil rate of tax.

7. Discussions & Findings:

A. Services provided to Educational Institution:

The CBIC has issued a Circular No. 151/07/2021-GST CBIC-190354/36/2021 dated: 17.06.2021 and issued clarification regarding activities falling under serial no. 66 of Notification No. 12/2017.

Accordingly, the following services supplied by an educational institution are exempt from GST vide sl. No. 66 of the notification No. 12/ 2017- Central Tax (Rate) dated 28.06.2017, *Services provided -*

- (a) by an educational institution to its students, faculty and staff;
- (aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee;

Similarly, services provided to an educational institution, relating to admission to, or conduct of examination is also exempt from GST [sl. No. 66 (b)(iv)-12/2017-CT(r)].

Educational institutions are defined at 2(y) of the said notification as follows-

"(y) educational institution" means an institution providing services by way of, -

- (i) pre-school education and education up to higher secondary school or equivalent;
- (ii) education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force;
- (iii) education as a part of an approved vocational education course;"

Further, clause (iv) of Explanation of said notification reads as below:

"(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students"

Therefore it was clarified that GST is exempt on input services relating to admission to, or conduct of examination, such as online testing service, result publication, printing of notification for examination, admit card and questions papers etc, when provided to such Boards under S. No. 66 (b) (iv) of Notification No. 12/2017-CT(R).

As seen from the averment of the applicant they claim to supply services which are related to conduct of examination. And the Sl.No.66 of Notification No.12 of 2017-Central Tax (Rate), dt: 28-06-2017 provides for exemption for services related to admission to or conduct of examination by such institution. Therefore if the applicant is providing any service in relation to conduct of examination by an educational institution as defined in the notification above then such services qualified to be exempt under Entry No.66 of Notification No.12/2017.

B. Printing of Cheques:

The Notification No.2 of 2017 exempts supply of Cheques, loose or in book form at HSN code 4907. The applicant does not supply cheques to Bankers, it is the Bankers who are supplying cheques to their customers. The content of the cheque book is supplied by the banker and the banker is the person who owns usage rights to such intangible property. The applicant is printing cheques as per the directions of the Bankers and therefore in case of cheques where the applicant uses their own physical input, i.e., paper. The applicable rate of GST will be on different footing.

An amendment was made to Notification No. 11/2017 on 22.08.2017 and the following was introduced at serial no. 27 by substitution:

(1)	(2)	(3)	(4)	(5)
27	Heading 9989	(i) Services by way of printing of newspapers, 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.	6	-
		(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.	9	-

In this connection a reference may be made to a circular issued by CBIC in 11/11/2017 - GST dated: 20.10.2017 wherein at Para 4 the following clarification is given.

"In the case of printing of books, pamphlets, brochures, annual reports, and the like, where only content is supplied by the publisher or the person who owns the usage rights to the intangible inputs while the physical inputs including paper used for printing belong to the printer, supply of printing [of the content supplied by the recipient of supply] is the principal supply and therefore such supplies would constitute supply of service falling under heading 9989 of the scheme of classification of services."

The applicant has brought to the notice of this authority an earlier advance ruling TSAAR Order No. 10/2018, A.R.Com/13/2018 dated: 26.07.2018 wherein the authority has classified cheques as serial no.118 in Notification No. 02/2017 dated: 28.06.2017.

The referred advance ruling was given without discussing or distinguishing the facts of that case in light of the clarification given by CBIC dated: 20.10.2017 referred above wherein it was clarified that if the content is supplied by the publisher or the person owning the usage rights of intangible inputs then the printer who prints such material by using his own paper and ink will be supplying a service falling under the heading '9989' of scheme of classification. Therefore the said advance ruling does not have any binding force of a precedent on the present authority.

Further an Advance Ruling issued under Section 103 of Chapter XVII of the CGST Act, 2017 is binding only on the applicant and the concerned officer or the jurisdictional officer in respect of the applicant.

Thus as discussed in detail above it is clarified that in the case of the applicant he is providing services of printing and this activity of printing is not falling under item (i) of heading 9989 i.e., printing of newspapers, books (including Braille books), journals and periodicals and therefore is covered under Heading 9989 (ii) of Notification No.11/2017-Central Tax (Rate), dated: 28-06-2017 as amended and is taxable at 9% CGST & 9% SGST.

Further, by amended Notification No. 31/2017 - Union territory Tax (Rate) dt 13.10.2017 the following entry was introduced at serial no. 26 with chapter heading 9988 at sub item (iia)

"Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6per cent."

In light of the above amended entry and also the clarification issued by CBIC dated: 20.10.2017 it is clarified that where the applicant uses physical input, i.e., paper supplied by their client for the purpose of goods falling under chapter 48 or 49 of customs then the same will fall under Heading 9988 (ii)(a) and is taxable at 6% under CGST.

order can prefer an appeal before the Telangana State Appellate Authority for Advance Ruling, Hyderabad, within 30 days from the date of receipt of this Order)

To
M/s. Hitech Print Systems Limited,
Plot no 153, Sitha Nilayam, Dwarakapuri Colony,
Punjagutta, Hyderabad - 500 082, Telangana

Copy submitted to :

1. The Commissioner (State Tax) for information
2. The Chief Commissioner (Central Tax), Basheerbagh, Hyderabad.

Copy to all the Joint Commissioners (State Tax), in the State.

//t.c.f.b.o//

Superintendent(Grade-I)

Supporting document for exemption of GST

8. The ruling is given as below:

Question Raised	Advance Ruling Issued
<p>1. Exam related printing activity rendered by the Appellant::</p> <p>A. Whether printing of pre-examination material items like Question Papers, OMR Sheets [Optical Mark Reading], Answer Booklets with/without OMR, Practical Answer Booklets, Hall Tickets and other examination material specific to various educational boards/Universities amounts to provision of service and the same is exempt from GST levy?</p>	<p>These services are exempt as provided under Entry No.66 of Notification No.12/2017 if supplied to educational institutions as defined at 2(y) of the said Notification.</p>
<p>B. Whether printing of post-examination material like Rank Cards, Marks Cards, Grade Sheets and Certificates specific to various educational boards/ Universities amounts to provision of service and the same is exempt from GST levy?</p>	<p>Same as above.</p>
<p>C. Whether the activity of evaluation of OMRS and answer sheets, i.e., scanning and processing of results of examination falls under the category of service and is exempt from GST levy?</p>	<p>Same as above.</p>
<p>2. What is the classification and applicable GST rate for the supply of cheque books printed in the name of specific Bank name and customer name as per the specification given by the Banks?</p>	<p>Where the banker supplies the content and the applicant uses their own physical input, i.e., paper, then the case is covered under Heading 9989 (ii) of Notification No.11/2017-Central Tax (Rate), dated: 28-06-2017 as amended and is taxable at 9% CGST & SGST Act each; and where the applicant uses physical input, i.e., paper supplied by their client then the same will fall under Heading 9988 (ii)(a) and is taxable at 6% under CGST & SGST each.</p>

The application filed by M/s. Hitech Print Systems Limited is disposed accordingly.

(S.V. KASI VISWESHWAR RAO)
ADDL. COMMISSIONER (State Tax)

(B. RAGHU KIRAN)
ADDL. COMMISSIONER (Central Tax)