

**GIB/KA/MANIPAL ACADEMY/23.04.18/AAR-12**

**Advance Ruling Category :** Dismissed

**State :** Karnataka

**Order No.:** GIB/KA/MANIPAL ACADEMY/23.04.18/AAR-12

**Name of Entry :**

M/s MANIPAL ACADEMY FOR HIGHER EDUCATION

**Date :** 23-04-2018

**Product/ Service Involve :**

Principal & Agent Relationship

**Brief Issue :**

Whether collections made by the applicant under Manipal Arogya Suraksha Scheme from public on behalf of the insurance companies are liable to levy of tax considering the fact that the same are made merely as a collecting agent and the applicant is not engaged in provision of services?

**Decision of Advance Ruling Authority :**

Application is dismissed