

## **GIB/WB/GLOBAL REACH/21.03.18/AAR-78**

**Advance Ruling Category :** Export of Services

**State :** West Bengal

**Order No.:** GIB/WB/GLOBAL REACH/21.03.18/AAR-78

**Name of Entry :**

Global Reach Education Services Pvt Ltd

**Date :** 21-03-2018

**Product/ Service Involve :**

Applicant provides Overseas Education Advisory whereby it promotes the courses of foreign universities among prospective students

**Breif Issue :**

Provides foreign universities services relating to enrolment students from India and wants to know whether it is intermediary; or whether the service provided to the Universities abroad is to be considered “export”

**Decision of Advance Ruling Authority :**

Place of supply is beyond the jurisdiction of the Advance ruling authority. So only accepted for intermediary services.

**Ruling:-**The services of the applicant are not “Export of Service” and are taxable under the GST Act