

GIB/MH/SIMPLE RAJENDRA/09.03.18/AAR-133

Advance Ruling Category : Determination of Liability

State : Maharashtra

Order No.: GIB/MH/SIMPLE RAJENDRA/09.03.18/AAR-133

Name of Entry :
Simple Rajendra Shukla

Date : 09-03-2018

Product/ Service Involve :

Applicant is engaged in providing the services of teaching to the students of XIth and XIIth science. The applicant has stated that the activity is covered by the notification No. 12/2017- Central Tax (Rate), dated 28/06/2017 vide S.No.66, Heading 9992 as described “ Services provided by an educational institution to its students will be taxed at Nil Rate with Condition Marked “NIL”.

Breif Issue :

Facts & Issue Of The Case :

The applicant runs simple Shukla Tutorials and this is thus engaged in providing the service of Teaching to the students of Class XIth and XIIth science. The applicant has stated that the activity is covered by the notification No. 12/2017- Central Tax (Rate), dated 28/06/2017 vide S.No.66, Heading 9992 as described “ Services provided by an educational institution to its students will be taxed at Nil Rate with Condition Marked “NIL”.

The Question raised is - Whether Services related to providing coaching for entrance exam will come in the ambit of GST?

The charging section 9(1) of MGST and CGST ACT, 2017 provides for levy and collection of state tax and central tax on goods and services on all intra-State supplies of goods or services or both.

Decision of Advance Ruling Authority :

Decision :

The private institute does not have any specific curriculum and does not conduct any examination or award any qualification recognized by any law which would be covered in the above Notification 12/2017 -Central Tax (Rate) and the rate of tax shall be applicable at the rate of 9 % under CGST ACT, 2017 and 9 % under MGST ACT, 2017.