

GIB/HR/BC EXAM/01.06.18/AAR-113

Advance Ruling Category : Classification and Rate

State : Haryana

Order No.: GIB/HR/BC EXAM/01.06.18/AAR-113

Name of Entry :

BC Examinations and English Services India Pvt. Ltd

Date : 01-06-2018

Product/ Service Involve :

Education support service

Breif Issue :

1. Whether all the activities involved in the exam support services constitute a mixed supply or a composite supply?
2. What will be rate of GST applicable on these exam support services?
3. What is the place of supply of these exam support services rendered by the Applicant BCKU?

Decision of Advance Ruling Authority :

The proposed agreement constitute a composite supply. Since the principal supply is conducting of IELTS exam it is covered in Service Code 999299 Group 99929 and heading 9992 as education support service and therefore taxable @ 18% (9% CGST and 9% HGST) vide sr no. 30 of Notification no. 11/2017 Central Tax Rate dated 28.06.2017 and corresponding state notification 46/ST-2 Dt. 30.06.2017.