

GIB/AP/Master Minds/05.03.2020/AAR-367

Advance Ruling Category : Exemption

State : Andhra Pradesh

Order No.: GIB/AP/Master Minds/05.03.2020/AAR-367

Name of Entry :

M/s. Master Minds

Date : 05-03-2020

Brief Issue :

Facts & Issue Of The Case :

The applicant M/s. Master Minds is a proprietary firm and a leading educational institution providing coaching to students for Chartered Accountancy certificate Cost and Works Accountancy Certificate ('ICWA') and Intermediate Certificate. The coaching provided by the applicant enables the students to appear for the examinations conducted by the respective statutory bodies i.e., Intermediate (Higher Secondary Education), Chartered Accountancy Course (consisting of three levels i.e. CA Foundation Course (earlier referred as 'CPT'), CA-Intermediate (earlier referred as TPCC') Course and CA-Final Course), and Cost Management Accountancy (Consisting of three levels i.e. CMA Foundation Course, CMA-Intermediate Course and CMA-Final Course) and to obtain the necessary qualifications.

The applicant's registration with Service tax department was migrated to GST under GST Act w.e.f. 01.07.2017.

The applicant, seeking an advance ruling in respect of :

- (a) Whether the services of 'supply of service of education' as per the curriculum prescribed by the statutory authorities/ government to the students of the applicant for obtaining qualifications/ certificates of CA-Foundation, CA-Inter, CA-Final, CMA (ICWA)-Foundation, CMA-Inter, CMA-Final and Intermediate duly recognized by the respective statutory authorities/ government are exempted under Notification N0. 12/2017-CT (Rate) dt. 28.06.2017 (entry no.66(a)), as amended?
- (b) Whether the charges collected for providing accommodation to the students undergoing the above courses are exempted from GST as provided under Notification N0. 12/2017-CT (Rate) dt. 28.06.2017 (entry no.14), as amended read with Circular N0. 32/06/2018-GST dt. 12.2.2018 since the amount charged from the students by the hostel run by the applicant

is less than Rs.1000/- per day?

(c) Whether the charges collected by the applicant for catering service by supplying food to the students undergoing the above courses are exempted from GST as provided under Notification N0. 12/2017-CT (Rate) dt. 28.06.2017 (entry no.66(a)), as amended?

Decision of Advance Ruling Authority :

Decision :

The services of provision of food and accommodation to the students perusing the said courses are liable to GST under the same notification and also as clarified vide CBIC Circular N0.85/04/2019-GST, dt.01.01.2019 that supply of food, beverages by an educational institution to its students, faculty and staff, where such supply is made by the educational institution itself, is exempt under **Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017**, vide SI. No. 66 w.e.f. 01-07-2017 itself. As applicant not qualified as an educational institute, the above exemptions won't be applicable.

- a. The applicant is not eligible for the exemption under Entry No.66(a) of **Notification No.12/2017-CT(Rate) dated 28.06.2017**, as amended.
- b. The applicant is not eligible for the exemption under Entry N0.14 of **Notification N0.12/2017-CT (Rate) dt. 28.06.2017**.
- c. The applicant is not eligible for the exemption under Entry No.66(a) of **Notification N0.12/2017-CT (Rate) dt. 28.06.2017** .