

GIB/MH/IMS/05.06.2018/AAR-406

Advance Ruling Category : Exemption

State : Maharashtra

Order No.: GIB/MH/IMS/05.06.2018/AAR-406

Name of Entry :

IMS Proschool PVT LTD

Date : 05-06-2018

Breif Issue :

Facts & Issue Of The Case:

The Applicant is engaged, in the business of skilling the youth with the objective of helping them find decent job, make them employable and to help them earn better living.

Q.1. – Whether educational courses offered by the Applicant which have been approved by National Skill Development Corporation (hereinafter referred to as “NSDC”) would be construed as in relation to National Skill Development Programme implemented by NSDC?

Q.2. The Applicant offers certain educational courses for which qualification standards/ framework i.e. QP/ NOS has not been defined by NSDC and will be approved by NSDC as and when the relevant QP/ NOS would be defined by NSDC. In the interim period, NSDC has given exceptional approval on such courses. Till the time QP/ NOS are defined for such educational courses and are eventually approved by NSDC, whether such courses will be treated as in relation to National Skill Development Programme implemented by NSDC?

Q.3.- In certain situations, NSDC approved educational courses are subsequently, upgraded by the Applicant within pre-defined QP/ NOS framework, by way of adding more topics/ content /modules. However, such modified version of NSDC approved educational courses have not been approved by NSDC yet. Whether such modified version will be treated as in relation to National Skill Development Programme implemented by NSDC?

Q.4.- If the answer to Q.1, Q.2 and Q.3 are Yes, then whether the benefit of GST exemption as per Notification No. 12/2017- Central Tax (Rate), dated the 28th June 2017 would be available to the Applicant?

Q.5. – If answer to Q.4 is Yes, whether benefit of GST exemption as per Notification No. 12/2017-Central Tax (Rate), dated the 28th June 2017 would be still available if such educational courses are offered to corporates and business institutions?

Q.6.- Whether the NSDC approved educational courses which are actually imparted by the business partners of the Applicant, on behalf of the Applicant as sub-contractor of Applicant, at various centres located across the country, will be considered as offered by the Applicant?

Q.7. – If answer to Q.6 is Yes, whether benefit of GST exemption as per Notification No. 12/2017-Central Tax (Rate), dated the 28th June 2017 would be available to the Applicant?

Decision of Advance Ruling Authority :

Decision :

National Skill Development Programme would cover only the actual schemes and programmes of skill development that are undertaken by the Government through its various ministries, departments, directorates, attached offices and organizations and cannot in any way be construed to be including each and every activity under the sun which enhances skills in one way or other.

No, in view of answers to Q.No. 1, 2 and 3 above .