

GIB/MH/Shalini/25.02.2020/AAR-425

Advance Ruling Category : Place of Supply

State : Maharashtra

Order No.: GIB/MH/Shalini/25.02.2020/AAR-425

Name of Entry :
Shalini Manish Mittal

Date : 25-02-2020

Breif Issue :

Facts & Issue of the Ruling-

Shalini Manish Mittal, the applicant, is rendering online or telephonic IT coaching services to corporates, individuals or any other entities who are outside India and since the service are provided to clients outside India and amount is realized in foreign exchange the said service will be considered as export of service and hence it is a zero rated service under GST.

The applicant, seeking an advance ruling in respect of the following question.

“Whether online or telephonic educational coaching from India for corporate, individuals or any other entities residing required outside India is subject to GST and if so under which category is it taxed and section/notification covered for the same”?

Decision of Advance Ruling Authority :

Decision-

The supply of services is to entities situated outside India and therefore to answer applicant question requires discussion of the provisions of Section 13 and Section 2(6) of IGST Act, 2017, pertaining to place of supply of services in view of the provisions of Section 97 of the CGST Act, 2017, this authority is not allowed to answer the subject question The application is rejected for being non- maintainable as per the provisions of the CGST Act, 2017.