

**THE MADHYA PRADESH APPELLATE AUTHORITY FOR ADVANCE RULING**

**OFFICE OF THE COMMISSIONER, COMMERCIAL TAX, MOTI BUNGLOW,  
MAHATMA GANDHI MARG, INDORE (M.P.) - 452007**

**BEFORE THE BENCH OF**

(1) Shri V.K. SAXENA, MEMBER

(2) Shri RAGHWENDRA KUMAR SINGH, MEMBER

ORDER NO. MP/AAAR/02/2020/

DATE..14.01.2020

Name and address of the appellant	M/s. Emerald Heights International school Samiti, Opposite Akashwani, A.B. Road, Rau- Indore- 453331(MP)
GSTIN or User ID	23AAAFE8265B2ZU
Order of AAR under Appeal before AAAR	13/2019/AAR/R-28/28/2019 dated 20.08.2019

**PROCEEDINGS**

**(Under section 101 of the Central Goods and Services Tax Act, 2017 and the  
Madhya Pradesh Goods and Services Tax Act, 2017)**

1. At the outset, we would like to make it clear that the provisions of both the CGST Act and the MPGST Act are mirror image of each other except for certain specific provisions. Therefore, unless a specific mention is made to such dissimilar provisions, a reference to the CGST Act would mean a reference to the similar provisions under the MPGST Act and vice-versa. At places we may refer it as GST Act.
2. The present appeal has been filed under section 100 of the Central Goods and Service Tax Act, 2017 and the Madhya Pradesh Goods and Services Tax Act, 2017 [hereinafter also referred to as "the CGST Act and MPGST Act"] by Emerald Heights School Samiti (hereinafter also referred to as the "appellant") against the order of Authority for Advance Ruling No. 13/2019/AAR/R-28/28/2019 dated 20.08.2019.

**3. BRIEF FACTS OF THE CASE**

1. Emerald Heights School Samiti, the Appellant, has submitted that it is a registered Society (hereinafter referred as the "society") for the promotion of education and is registered under M.P. Societies Act, 1973 bearing registration No 10981 dated 18.02.1982 and is also registered as a Charitable Institute under Section 12AA of the

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Income Tax Act, 1961 at 9/99-2000 dated 01.06.1999. Appellant has declared it as effective till date through its President.

2. Emerald Heights School Samiti owns and runs The Emerald Heights International School (hereinafter referred as "the School" or the Appellant) supported by their application for grant of recognition under RTE Act, 2009 signed by Emerald Heights School Samiti wherein they have declared the school's name as The Emerald Heights International School. Further according to the Appellant, the Society is not engaged in any other activity and does not derive any other income other than from the School.

3. The School is Educational Institution and inter-alia, engaged in providing world class education to its students up to Higher Secondary only. The School is situated in Indore and is affiliated with the "Central Board of Secondary Education (CBSE)".

4. The school is not registered with the Goods & Service Tax Department as it is providing education services.

5. The school is affiliated and associated with various National and International Organizations which are mainly active to promote education and sports worldwide. Amongst various organizations the school is also member school of an association namely "Round Square" ( hereinafter referred as " Round Square" or the association), which according to the Appellant is also a charitable organization registered as a "Charity" in England bearing Charity Number 327117.

6. The Association is an internationally diverse network of 200 like-minded schools in 50 Countries. They connect and collaborate to offer world-class programmes and experiences that develop global competence, character and confidence in the students and bring together a culturally diverse network of schools to develop inter-cultural understanding in their students. For achieving these goals, the association organizes conferences for students and staff of its member Schools on regular intervals in various parts of the World.

7. The members of the association organise educative conferences for students and staff of member schools from time to time in line with the philosophy of the association. As the Appellant is a member school of the organization, they intend to hold one such educational conference/gathering (hereinafter referred to as the "Conference") in Indore, India.

8. This global cultural gathering will bring to Indian students and teachers from up to 200 schools in 50 countries around the world - the majority of them registered to develop





their cultural understanding, debate topical issues that sensitise them to the community they are visiting, forge friendships, carry out social service and develop mind, body and soul through a range of culturally immersive experience including local expeditions, sporting activities, and mindful practices, most especially a daily programme of yoga .

9. The Appellant and the Association intend to enter into an agreement (proposed agreement) for hosting and managing the conference/gathering. The proposed agreement clearly mentions that the school shall act as the host of the conference in its own right as principal and shall not be deemed to be acting as an agent of the association.

10. As per the proposed agreement, the Appellant is responsible to hold the conference engaging appropriately skilled, trained and experienced personnel and sufficient financial and material resources. This shall include planning the conference, inviting the participants, arranging the accommodation, food etc., organizing and managing the events in the conference etc.

11. Consideration for performing the above functions to cover the expenses of the conference would flow from the Round Square member schools (many of such member schools are based outside India) in the form of fee along with the list of Individual student and staff attendees to the Appellant. According to the Appellant no surplus is expected to be generated from the Conference. Surplus, if any, shall be transferred back to the Association.

#### **4. QUESTIONS RAISED BEFORE AUTHORITY FOR ADVANCE RULING (AAR)**

Relevant questions which have been decided against appellant (originally questions numbers A, B, D and E) as were raised before AAR, are as under: -

A. Will the consideration received by the school from the participant school(s) for participation of their students and staff in the conference would be exempted under entry No. 66 or entry No. 1 or entry or No. 80 or any other entry of the Notification No. 12 /2017 - Central Tax (Rate) or will be chargeable to GST under CGST Act, 2017 & MPGST Act, 2017 or IGST Act, 2017?

B. If not exempted then what would be the appropriate category of the service and the appropriate Tax Rate?

D. Whether exemption provided to service providers of catering, security, cleaning, housekeeping, transportation etc. to an educational institution up to higher secondary be

available to the Service Providers of the Appellant for services related to such conference.

E. Whether ITC would be eligible of all the input services availed for the purpose of the above conference?

**5. RULLING PRONOUNCED BY AUTHOURITY FOR ADVANCE RULING (AAR)**

AAR held as under: -

A. The consideration received by the school from the participant school (s) for participation of their students and staff in the impugned conference would not be exempted under entry No. 66 or entry No. 1 or entry or No. 80 or any other entry of the Notification No. 12 /2017 - Central Tax (Rate) and will be chargeable to GST under CGST Act, 2017 & MPGST Act, 2017 or IGST Act, 2017? and concurrent notifications issued by the State Tax authorities.

B. The authority is of opinion that various services provided for organizing the impugned conference/gathering of students and staff of other schools, shall be liable to tax at the rate applicable to the respective services.

D. Authority is of the opinion that exemption provided to service providers of catering, security, cleaning, house-keeping, transportation etc. to an educational institution up to higher secondary shall not be available for services provided for the impugned conference for which the applicant has asked for ruling.

E. On the fifth question raised by applicant, the authority is of opinion that the provision of the Act very clear that no ITC shall be available on food and catering, as rate is 5% without ITC. ITC in respect of other services shall be available as per provisions of the GST Act and the Rules.

**6. QUESTIONS RAISED BEFORE THE APPELLATE AUTHOURITY FOR ADVANCE RULING (AAAR)**

The following questions have been posed before the Appellate Authority with reference to the activity undertaken by the Appellant: -

A. Will the consideration received by the school from the participant school(s) for participation of their students and staff in the conference would be exempted under entry No. 66 or entry No. 1 or entry No. 80 or any other entry of the Notification No. 12 /2017



- Central Tax (Rate) or will be chargeable to GST under CGST Act, 2017 & MPGST Act, 2017 or IGST Act, 2017?

B. If not exempted then what would be the appropriate category of the service and the appropriate Tax Rate?

C. Whether exemption provided to service providers of catering, security, cleaning, housekeeping, transportation etc. to an educational institution up to higher secondary be available to the Service Providers of the Appellant for services related to such conference.

D. Whether ITC would be eligible of all the input services availed for the purpose of the above conference?

### **7. Submission of the Appellant (1 of 2)**

i. Emerald Heights School Samiti is a registered Society (hereinafter referred as “the Society”) for the promotion of education and registered under M.P. Societies Act 1973 bearing registration No.10981 (Copy of registration certificate enclosed as Annexure A) and is also registered as a Charitable institution under Section 12AA of the Income Tax Act’ 1961. (Copy of 12AA registration enclosed as Annexure B.)

ii. Emerald Heights School Samiti owns and runs The Emerald Heights International School (hereinafter referred as “the School” or “the Appellant”) and the Society is not engaged in any other activity and does not derive any other income other than from the School.

iii. The School is Educational Institution and inter-alia, engaged in the providing world class education to its students up to Higher Secondary only. The School is situated in Indore and affiliated with the “Central Board of Secondary Education (CBSE)”.

iv. The Applicant School organized a Conference (Programme) for its own Students & Staff and Students & Staff of other Schools to develop amongst the students the cultural understanding, sensitise them to the community they are visiting, forge friendships, carry out social service and develop mind, body and soul through a range of culturally immersive experiences including local expeditions, sporting activities, and mindful practices, most especially a daily programme of yoga.

v. In the above context, the Appellant filed an application before Authority of Advance Ruling (hereinafter referred as “AAR”) on 24.04.2019 passing following questions:

- a. Will the consideration received by the school from the participant school(s) for participation of their students and staff in the conference would be exempted under entry No. 66 or entry No. 1 or entry No. 80 or any other entry of the Notification No.12/2017 – Central Tax (Rate) or will be chargeable to GST under CGST Act, 2017 & MP GST Act, 2017 or IGST Act, 2017?
- b. If not exempted then what would be the appropriate category of the service and the appropriate Tax Rate?
- c. What would be the Place of Supply for such services?
- d. Whether exemption provided to service providers of catering, security, cleaning, house-keeping, transportation etc. to an educational institution up to higher secondary be available to the Service Providers of the Appellant for services related to such conference.
- e. Whether ITC would be eligible of all the input services availed for the purpose of the above conference?

(Copy of the Application is enclosed as Annexure: C)

- vi. The appellant appeared before the Authority of Advance Ruling (AAR) and reiterated the submissions made in the application.
- vii. The AAR passed the order with the following rulings:
  - A. The consideration received by the school from the participants schools for participation of their students and staff in the impugned conference would not be exempted under entry 66 or entry no. 1 or entry no. 80 or any other entry of the Notification No. 12/2017-CT(R).
  - B. The authority is of opinion that various services provided for organizing the impugned Conference / gathering of students and staff of other Schools, shall be liable to tax at the rate applicable to the respective services.
  - C. To decide the place of supply is beyond the jurisdiction of AAR.
  - D. Authority is of the opinion that Exemption provided to service providers of catering, security, cleaning, house-keeping, transportation etc. to an educational institution up to higher secondary shall not be available for services provided for the impugned conference for which the applicant has asked for ruling.



E. On the fifth question raised by the applicant, the authority is of opinion that the provision of the act are very clear that no ITC shall be available on food and catering as rate is 5% without ITC. ITC in respect of other services shall be available as per provisions of the GST Act and the Rules.

viii. The Authority of Advance Ruling passed the order without appreciating the related facts in the law. The decision of ARA is based on a factually incorrect finding with regard to the status of the Appellant. The Appellant is "Emerald Heights School Samiti" running a school under the Trade name "Emerald Heights School". The Appellant is registered under Section 12AA of the Income Tax Act, 1961 as a charitable organization. The ARA has issued the order in the name of "Emerald Heights School" and has held through that the school is not registered under Section 12AA of the Income Tax Act, 1961. Given the fact that the School in itself does not constitute a person, only "the Society" is constitute a person who is "the Appellant" in this case. Therefore, the findings made by the ARA are based on distorted facts.

ix. As the relevant exemptions under the GST Law are majorly based on the status of the service provider being a registered society under Section 12AA of the Income Tax Act, 1961. Not considering such status has led to vitiated interpretation of the exemption(s) in context of education services/ services relating to sports/ recreation/Arts/ culture provided by "the Society" in the name of "the school", resulting in denial of the exemption(s) in the ARA order.

In view of the above, we are presenting our appeal before the Hon'ble Appellate Authority of Advance Ruling. Our submissions are detailed hereby. Kindly accept our appeal and give us an opportunity to present the factual and legal position of the case before your kind self.

## **8. Submission of the Appellant (2 of 2)**

A. Services provided by an educational institution to its students, faculty and staff are exempt under the GST Law, therefore the services in question provided by the Society are exempt.

A.1 Before we proceed to discuss the exempt status of the Appellant's services, the entry 66 of the Notification No.12/2017 – Central Tax (Rate) exempts the services provided or received by an educational institution. Further clause 2(y) of the Notification No. 12/2017- Central Tax (Rate), defines the expression "educational institution". The 'entry 66' and 'clause 2(y)' of the said notification has been reproduced below for reference and discussion.



Entry 66 of the Notification No.12/2017 – Central Tax (Rate)

“Services provided -

- (a) by an educational institution to its students, faculty and staff;
- (aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee;
- (b) to an educational institution, by way of,-
  - (i) transportation of students, faculty and staff;
  - (ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory;
  - (iii) security or cleaning or house-keeping services performed in such educational institution;
  - (iv) services relating to admission to, or conduct of examination by, such institution;

Provided .....

Clause 2(y) of the Notification No. 12/2017- Central Tax (Rate)

“educational institution” means an institution providing services by way of,-

- (i) pre-school education and education up to higher secondary school or equivalent;
- (ii) education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;
- (iii) education as a part of an approved vocational education course;”

A.2 In the present context, there is no doubt in the fact that the Appellant is an educational institution for the purposes of the above exemption entry as they are providing education upto Senior Secondary level to the students. It is submitted that being an educational institution, the Appellant is entitled to the exemptions from the GST for its functions covered under entry 66 of the Notification 12/2017-Central Tax (Rate). One of such functions is – provision of services to its students, faculty and staff.

The ‘services in question’ in the present case are the services provided by the applicant to the students coming from across the Globe along with their teachers etc. The applicant organized the conference for the students over a period of six-seven days during the time





period from 16th September 2019 to 13th October 2019. The attendees of the conference included students and teachers of the applicant school as well as the students and teachers from different schools who are member of the 'Round Square'. The objective of the conference is to bring to India, students and teachers from about 200 schools in 50 countries around the world – the majority of them registered charities. The purpose was to enhance creativity while ensuring the individual development of every pupil including academic, Physical, cultural and spiritual aspects in a global perspective and also to develop their cultural understanding, debate topical issues that sensitise them to the community they are visiting, forge friendships, carry out social service and develop mind, body and soul through a range of culturally immersive experiences including local expeditions, sporting activities, and mindful practices, most especially a daily programme of yoga.

A view of the exemption entry no. 66 reflects two sides of the exemption – One, for the services provided by an educational institution and Two, for the services received by an educational institution.

Reference to the first part of the exemption for the services provided by an educational institution to its students, staff and faculty, it is submitted that the school run by the Society has provided training or recreation to the students about the culture, arts, sports in its seven days programme. Therefore, for the purpose of this programme the participants were students for the school, and therefore, the services get covered under the exemption under entry no. 66.

In the second part of the exemption, the only criteria is that the service recipient should be an educational institution and the service provider should have been providing services by way of – First: transportation of student, faculty and staff, Second: Catering, Third: Security, cleaning and house-keeping services performed in such educational institution.

We wish to invite your attention to the fact that the above exemptions squarely applies to the Appellant because Appellant is an educational institution providing upto secondary education. Therefore, any services of transportation of students, faculty or staff received by the Appellant merit exemption under clause (b)(i) under entry 66; any service of catering received by the Appellant merit exemption under clause (b)(ii) of entry 66; any service of security or cleaning or house-keeping performed in the premises of the Appellant merit exemption under clause (b)(iii) of the entry 66.

We wish to highlight that the exemption for the service received by the Appellant under clause (b) of the entry 66 are plainly available to the Appellant because there are no frills



or conditions attached to the description of the said exemption. The relevant services procured by the Appellant are completely fitted in the said description.

B. Services by way of training or coaching in recreational activities relating to Arts or culture or Sports by charitable entities Registered under section 12AA of the Income Tax Act are exempt under the GST Law. The 'services in question' provided by the Appellant to the students in conference are therefore exempt under this exemption entry.

Notwithstanding anything contained in the above discussion, it is submitted that the services in question provided by the Appellant also get covered under the exemption provided vide entry 80 of the Notification No. 12/2017-CT(R).

B.1 Entry 80 of the Notification No.12/2017 – Central Tax (Rate),

Services by way of training or coaching in recreational activities relating to –

(a) Arts or culture or

(b) Sports

by charitable entities Registered under section 12AA of the Income Tax Act.

It is submitted that to merit coverage under the above exemption, there are two major requirements – One, that the service provider should be an entity registered under Section 12AA of the Income Tax Act, 1961; and Two, that the services should be way of training or coaching in recreational activities relating to Art or Culture or sports.

IT is submitted that in the present case, the Appellant completely meets both the requirements in the exemption entry;

(i) The Appellant is a Society registered under Section 12AA of the Income Tax Act, 1961. (Copy of the Registration certificate under Section 12AA is attached as Annexure - B). We wish to highlight that despite our submissions of the documentary evidence regarding the said registration of the Appellant, the ARA pronounced the ruling with the presumption that the Appellant was not registered under Section 12AA of the Income Tax Act, and thus held that the relevant exemption was not available to the Appellant.

B.2 It is submitted that in the present case the services in questions are those of providing training or coaching to the participants of the conference regarding cultural and spiritual aspects in a Global perspective and also to develop their cultural understanding. The sessions also includes sports event and debate on topical issue that sensitize them to the community where visiting, body and soul through a range of culturally immersive





experiences including sporting activities, mindful practices, and most specially a daily programme of yoga.

It is submitted that though the different sessions in the conference vary in their contents, the overall structure of the conference reflects that the training to the participants during the seven days in a composite form may be best defined as training in recreational activities relating to Arts and Culture and Sports.

B.3 It is relevant to highlight here that even the services provided by an entity registered under Section 12AA of the Income Tax Act, 1961 by way of Charitable Activities are exempt under the Law while entry 1 of the Notification No. 12/2017-CT(R). Under this entry charitable activities have been defined to include the activities relating to advancement of religion, spirituality or yoga. In the context of the services in question we wish to categorically place before you that the conference included daily sessions on yoga also. Therefore, although the nature of services provided by the Appellant needs to be classified under one single service head and the exemption needs to be claimed under one single exemption entry, the fact that even if smaller parts of service in question are seen such as Yoga training session, these are meriting exemption in their own right.

B.4 In view of the above it is submitted that the services in question provided by the Appellant merit exemption from GST under entry 80 read with entry 1 of the Notification No. 12/2017-CT(R).

In the backdrop of the above facts and the legal position as explained by us we request your kind self to accept our appeal against the ruling pronounced by the authority of Advance Ruling of the State of Madhya Pradesh vide their order No. 13/2019 date 20/08/2019. The questions to be considered under the appeal are as under:

- a. Will the consideration received by the school from the participant school(s) for participation of their students and staff in the conference would be exempted under entry No. 66 or entry No. 1 or entry No. 80 or any other entry of the Notification No.12/2017 – Central Tax (Rate) or will be chargeable to GST under CGST Act, 2017 & MP GST Act, 2017 or IGST Act, 2017?
- b. If not exempted then what would be the appropriate category of the service and the appropriate Tax Rate?
- c. Whether exemption provided to service providers of catering, security, cleaning, housekeeping, transportation etc. to an educational institution up to

higher secondary be available to the Service Providers of the Appellant for services related to such conference.

- d. Whether ITC would be eligible of all the input services availed for the purpose of the above conference?

The appellant was called for personal hearing on 10.01.2020. Mr. Vandit sanghi CA appeared on behalf of appellant. He reiterated all the issues again.

## **9. DISCUSSION AND FINDINGS**

1. The appellant has declared that it is the Emerald Heights School Samiti which owns and runs Emerald Heights International School and the society is not engaged in any other activity to derive any other income. The school had organised a conference (programme) for its own students & staff as well as for students & staff of other schools from around the world. The conference's objects were to develop cultural understanding, sensitivity to the visited community, forge friendships, carry out social service and develop mind, body and soul through a range of culturally immersive experiences including local expeditions, sporting activities and mindful practices most especially a daily programme of yoga.
2. The fundamental objection of the appellant is that the Applicant before the Authority of Advance Ruling was "Emerald Heights School Samiti" whereas the AAR has passed order in the name of "Emerald Heights School". The appellant has stated that the service provider here is an entity registered under section 12AA of Income Tax Act, 1961, the non-consideration of such status has led to vitiated interpretation (s) of exemption (s) by ARA (the correct word here is AAR instead of ARA).
3. The application made by appellant before AAR was called which clearly shows that the application was made by "Emerald Heights School (Run and Owned by Emerald Heights School Samiti)". The applicant has declared by signing the application to AAR that he is applicant and he owns and runs a school. It is not the job of AAR or AAAR to investigate it. The AAR or AAAR are not fact-finding authorities. Section 104 of GST Act is as under: -

### **Sec. 104: Advance ruling to be void in certain circumstances**

- (1)** *Where the Authority or the Appellate Authority finds that advance ruling pronounced by it under sub-section (4) of section 98 or under sub-section (1) of section 101 has been obtained by the applicant or the appellant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void ab-initio and thereupon all*





*the provisions of this Act or the rules made thereunder shall apply to the applicant or the appellant as if such advance ruling had never been made:*

Thus, it is the duty of applicant or appellant to come with clean hands. Any Ruling obtained by Fraud or suppression of material facts or misrepresentation of facts may be declared void ab-initio. The concerned officer or jurisdictional officer or any other person may report the matter to AAR or AAAR who would after examining and affording to the appellant an opportunity of being heard, may declare the ruling to be void ab-initio. There is no time limit for such declaration. Thus, the decision of AAR treating the name of applicant as “Emerald Heights School” instead of “Emerald Heights School Samiti” is improper and is hereby set aside. The appeal before us hence is now treated as filed by “Emerald Heights School Samiti”. The same has been considered as the name of appellant as declared in application form for AAAR.

4. The appellant has already declared and submitted that it is registered under section 12AA of Income Tax Act. It must be seen now if the appellant can benefit from levy of tax being an entity registered under section 12AA of Income Tax Act.
5. The appellant school organised a Conference (Programme) for its students & staff and students & staff of other Schools to develop amongst the students the cultural understanding, sensitise them to the community they are visiting, forge friendships, carry out social service and develop mind, body and soul through a range of culturally immersive experiences including local expeditions, sporting activities, and mindful practices, most especially a daily programme of yoga.
6. The fundamental reason of rejection of application by AAR was that Applicant himself being the “school” is not registered as a Charitable institution under Section 12AA of the Income Tax Act’ 1961 but as has been illustrated that “The Emerald Heights International School” is not the applicant. Applicant in this case, as is evident from the Application filed before AAR and Appeal filed before AAAR, is “Emerald Heights School Samiti” which owns and runs The Emerald Heights International School. This “Samiti” is registered as a Charitable institution under Section 12AA of the Income Tax Act’ 1961.
7. It is quite common that Charitable Institutions own and run educational institutions and the benefits of GST accrue to these institutions. This had been the concept and practice during Service Tax Regime. The same has been duly explained by CBIC in its “e-version of GST Flyers at chapter number 39 of 51 chapters.
8. Entry no 80 of notification no. 12 Central (rate) dated 28.06.2017 is as under : -

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Services by way of training or coaching in recreational activities relating to –

(a) Arts or culture or

(b) Sports

by charitable entities Registered under section 12AA of the Income Tax Act.

9. Column 3 of schedule provides tax rate as NIL and in Column 4 which provides “condition”, there is no condition to avail of the benefit.

10. The object of the conference is given as: -

“The purpose was to enhance creativity while ensuring the individual development of every pupil including academic, Physical, cultural and spiritual aspects in a global perspective and also to develop their cultural understanding, debate topical issues that sensitise them to the community they are visiting, forge friendships, carry out social service and develop mind, body and soul through a range of culturally immersive experiences including local expeditions, sporting activities, and mindful practices, most especially a daily programme of yoga”.

11. Here the entry in schedule says training or coaching in recreational activities. Training and coaching services are to be provided in recreational activities. This recreational activity or activities should be related to “Arts or Culture or Sports”. The word “relating to” expands the scope of entry far wide. Any activity which is related to training or coaching is also covered under exemption entry. Thus it is crystal clear that the services provided by way of this conference are training and coaching relating to art & culture and the services are provided by a Charitable Entity Registered under section 12AA of Income Tax Act. Question “b” is automatically now irrelevant.

12. Question number “c” pertains to the supply of services by other service providers to applicant / appellant. Section 95 defines the range of questions to be raised by Authority as **“in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant”**, thus, it is beyond the authority of AAR and hence that of AAAR.

13. As regards question “d” about ITC, since the output supply is held to be exempt hence as per section 17 (2) there would be no eligibility of ITC to the appellant.

### **10. ORDER**

1. The consideration received by the school from the participant school(s) for participation of their students and staff in the aforementioned conference would be exempted from tax under entry 80 of notification no. 12/2017 Central Tax (rate) dated 28.06.2017.

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2. The appropriate category of services has been explained at serial number 1.
3. The service providers providing services of catering, security, cleaning, housekeeping, transportation etc. are neither applicant nor appellant hence question is beyond the ambit of section 95.
4. The provision of services for holding aforementioned conference have been held exempted in terms of notification no. 12/2017 Central Tax (rate) dated 28.06.2017 so there would be no eligible ITC in terms of sub-section 2 of section 17 of GST Act.



**V.K. Saxena**  
(Member)

**Madhya Pradesh Appellate Authority**

No. 02/2020/A.A.A.R./ 07



**Raghwendra Kumar Singh**  
(Member)

**Madhya Pradesh Appellate Authority**

Indore, dated - 14.01.2020

Copy to:-

1. The Appellant
2. The AAR, Madhya Pradesh
3. The Principal Chief Commissioner, CGST & Central Excise, Bhopal Zone, Bhopal
4. The Commissioner of State Tax, Madhya Pradesh
5. The Commissioner, CGST and Central excise, Indore
6. The Jurisdictional officer State/ Central
7. The web Manager, [www.gstcouncil.gov.in](http://www.gstcouncil.gov.in)
8. Office Copy