
	RAJASTHAN AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX	
	KAR BHAWAN, AMBEDKAR CIRCLE, NEAR RAJASTHAN HIGH COURT JAIPUR – 302005 (RAJASTHAN)	

ADVANCE RULING NO. RAJ/AAR/2022-23/09

Vikas Kumar Jeph Additional Commissioner	:	Member (Central Tax)
M. S. Kavia Additional Commissioner	:	Member (State Tax)
Name and address of the applicant	:	M/s Board of Secondary Education Rajasthan, Jaipur Road, Ajmer-305001, Rajasthan
GSTIN of the applicant	:	08AAAGB0002J2Z3
Clause(s) of Section 97(2) of CGST/SGST Act, 2017, under which the question(s) raised	:	(b) applicability of a notification issued under the provisions of this Act; (e) Determination of the liability to pay tax on any goods or services or both.
Date of Personal Hearing	:	14.06.2022
Present for the applicant	:	CA, Praful Gupta, Authorized Representative
Date of Ruling	:	17.06.2022

Note: Under Section 100 of the CGST/SGST Act, 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling constituted under section 99 of CGST/SGST Act, 2017, within a period of 30 days from the date of service of this order.

At the outset, we would like to make it clear that the provisions of both the CGST Act and the SGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the SGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / SGST Act would be mentioned as being under the "GST Act".

The issue raised by M/s Board of Secondary Education Rajasthan, Jaipur Road, Ajmer-305001, Rajasthan - (hereinafter the applicant) is fit to pronounce advance ruling as it falls under the ambit of the Section 97(2)(b) & (e) given as under:

- (b) applicability of a notification issued under the provisions of this Act;
- (e) Determination of the liability to pay tax on any goods or services or both.

A. SUBMISSION AND INTERPRETATION OF THE APPLICANT:

1. Brief facts of the case :

- The Board of Secondary Education, Jaipur Road, Ajmer, Rajasthan, 305001 (hereinafter referred to as the 'Applicant' or 'RBSE') is engaged in





supplying services to student in relation to examination and they are registered under GST Act with GSTIN 08AAAGB0002J2Z3.

- Sec. 11(1) read with Notification No.12/2017-CT(Rate), Notification No.9/2017 IT(Rate) dated 25th June 2017 and 28th June 2017 read with Circular No. 151/07/2021-GST dated 17th June, 2021, respectively exempts the Supply of Services from Intrastate GST or Interstate GST as leviable u/s 9(1)/5(1) of the said Act. As per S.No.66 (SAC/Chapter: Heading 9992)-

S. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
6	Heading 9992	<p>Services provided -</p> <p>(a) by an educational institution to its students, faculty and staff;</p> <p>(b) to an educational institution, by way of-</p> <p>(i) transportation of students, faculty and staff;</p> <p>(ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory;</p> <p>(iii) security or cleaning or house-keeping services performed in such educational institution;</p> <p>(iv) services relating to admission to, or conduct of examination by, such</p>	NIL	NIL







		institution; upto higher secondary: Provided that nothing contained in entry (b) shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.		
--	--	---	--	--

- Notification No.12/2017-CT(Rate) was amended through Notification No. 2/2018- Central Tax (Rate) dated 25th January,2018.

In the said notification,

(o) against serial number 66, in the entry in column (3)-

(ii) in item (b)

(A) in sub-item (iv), the words “upto higher secondary” shall be omitted;

(B) (B) after sub-item (iv), the following sub-item shall be inserted, namely: - “(v) supply of online educational journals or periodicals.”;

(C) in the proviso, for the word, brackets and letter “entry (b)”, the words, brackets and letters “sub-items (i), (ii) and (iii) of item (b)” shall be substituted;

(D) after the proviso, the following proviso shall be inserted, namely: - “Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of-

(i) pre-school education and education up to higher secondary school or equivalent; or

(ii) education as a part of an approved vocational education course.”;

- Further Notification No.14/2018-Central tax (Rate) dated 26th July 2018 amend Notification No.12/2017-CT(Rate) dated the 28th June 2017.

In the said Notification-

(ii) in paragraph 3, in the Explanation, after clause (iii), the following clause shall be inserted, namely: -

“(iv) For removal of doubts, it is clarified that the Central and State **Educational Boards shall be treated as Educational**




Institution for the limited purpose of providing services by way of conduct of examination to the students.”.

• **Applicant's interpretation:**

As per circular mentioned above

3.2 Similarly, services provided to an educational institution, relating to admission to, or conduct of examination is also exempt from GST [sl. No. 66 (b)(iv)- 12/2017-CT(r)]. 3.3 Educational institutions are defined at 2(y) of the said notification as follows- “(y) 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 recognized by any law for the time being in force; (iii) education as a part of an approved vocational education course;”. Further, clause (iv) of Explanation of said notification reads as below: “(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students”

As per Column 3 clause (b) read with point (iv) explains that Services provided to an **educational institution** by way of service relating to admission to, or conduct of examination by such institution will be exempt as per section 11(1) read with notification No.12/2017-CT(Rate) dated 28th June 2017. Furthermore, Notification No. 2/2018-Central Tax (Rate) dated 25th January 2018 removed the wording “up to higher secondary” as mentioned in original notification in clause (iv).

Further, Notification No.14/2018-Central tax(Rate) dated 26th July,2018 amend Notification No.12/2017-CT(Rate) dated the 28th June,2017 and added clarification in paragraph 3, in explanation, after clause (iii) i.e., “(iv) For removal of doubts, it is clarified that the Central and **State Educational Boards shall be treated as Educational Institution** for the limited purpose of providing services by way of conduct of examination to the students.”.

Therefore, RBSE is an Educational Institution as explained in Notification No.-14/2018 read with paragraph 3 explanation of Notification No.12/2017, who receives above mentioned services in Question 14 of Form GST ARA-01 as per its own specifications for conducting examinations. The supplier charges GST on the supply which at the end is payable and borne by the Applicant as per the normal mechanism followed in GST. The applicant falls under the definition Educational Institution by virtue of Notification no.12/2017 which clearly exempts services provided to an Educational Institution in relation to conduct of examination. Further, the earlier Notification of exemption upto higher secondary school or equivalent has been superseded by Notification No. 02/2018 Central Tax (Rate) dated 25th January,2018.

It is very kindly submitted that RBSE is an Education Institution in the light of and as per the clear language of the Notifications, Circular and clarifications as amended from time to time and therefore



we very humble submit to your honour to set us an Advance Ruling in favour of the services provided to educational institution in relation of conduct of examination is Exempted from the levy of GST.

B. QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT: -

Whether the following services provided by the supplier to the Board of Secondary Education in relation to conduction of examination can be claimed as exempted as per Notification No.12/2017-CT(Rate) read with explanation in paragraph 3 clause (iv), and read with Circular No. 1S1/07/2021-GST dated 17th June, 2021?

1. Services of providing printing of Answer sheets, Question papers, OMR sheets, Graphs, Certificates, Mark sheets etc.
2. Services provided by way of online examination form filling.
3. Service provided by way of annual maintenance to the computers exclusively used for examination purposes.
4. Service of operator provided by supplier for operating computer system.
5. Services provided by way of processing of result through marks allotted in examination.

C. PERSONAL HEARING

In the matter personal hearing was granted to the applicant on 14.06.2022. CA, Praful Gupta, (Authorised Representative) of applicant appeared for Personal Hearing (PH). During the PH, he reiterated the submissions already made in the written application. He requested for early disposal of the application. The Joint Commissioner, State Tax, Circle-B, Ajmer also remained present during the PH.

D. COMMENTS OF THE JURISDICTIONAL OFFICER

Gist of comments received from the Joint Commissioner, Circle-B, State tax, Ajmer vide letter dated 28.03.2022 are as under: -

1. The Service mentioned in Question-1 of the application appears exempted under S. No. 66(b)(iv) of the Notification No. 12/2017-CT(R) dated 28.06.2017.
2. The Service mentioned in Question-2 of the application appears exempted under S. No. 66(b)(iv) of the Notification No. 12/2017-CT(R) dated 28.06.2017.
3. The Service mentioned in Question-3 of the application appears not exempted.
4. The Service mentioned in Question-3 of the application appears not exempted.
5. The Service mentioned in Question-1 of the application appears exempted under S. No. 66(b)(iv) of the Notification No. 12/2017-CT(R) dated 28.06.2017.



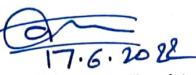
E. FINDINGS, ANALYSIS & CONCLUSION:

1. We have perused the records on file and gone through the facts of the case and the submissions made by the applicant as well as the department. We have also considered the issues involved, on which advance ruling is sought by the applicant, and relevant facts.
2. As per written submission made by the applicant (i.e. the Board of Secondary Education, Jaipur Road, Ajmer, Rajasthan) is engaged in supplying services to student in relation to examination. Further, the applicant is receiving various services namely Services of providing printing of Answer Sheets', Question papers, OMR sheets, Graphs, Certificates, Mark-sheets etc., Services provided by way of online examination form filling, Services provided by way of annual maintenance to the computers exclusively used for examination purposes, Services of operator provided by suppliers for operating computer system, Services provided by way of processing of result through marks allotted in examination from the suppliers in relation to conduction of examination.
3. The question of law raised by the Applicant is whether the following services provided by the supplier to the Board of Secondary Education in relation to conduction of examination can be claimed as exempted as per Notification No.12/2017-CT(Rate) read with explanation in paragraph 3 clause (iv), and read with Circular No. 1S1/07/2021-GST dated 17th June, 2021?
 1. Services of providing printing of Answer Sheets', Question papers, OMR sheets, Graphs, Certificates, Mark-sheets etc.
 2. Services provided by way of online examination form filling.
 3. Service provided by way of annual maintenance to the computers exclusively used for examination purposes.
 4. Service of operator provided by supplier for operating computer system.
 5. Services provided by way of processing of result through marks allotted in examination.
4. On Examine of the application submitted by the applicant, we find that the applicant is the recipient of various services namely Services of providing printing of Answer Sheets', Question papers, OMR sheets, Graphs, Certificates, Mark-sheets etc., Services provided by way of online examination form filling, Services provided by way of annual maintenance to the computers exclusively used for examination purposes, Services of operator provided by suppliers for operating computer system, Services provided by way of processing of result through marks allotted in examination from various suppliers in relation to conduction of examination.
5. We shall now examine the provisions of laws as laid down under the GST Act for the purposes of advance rulings. Chapter XVII of the GST Act comprising of Sections 95 is relevant provisions for advance ruling purposes.


6. As per Section 95 of CGST Act, 2017; this authority shall decide on matters or on questions specified in sub-section (2) of Section 97, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken, by the applicant and "Authority" means the Authority for Advance Ruling, constituted under Section 96. Thus Section 95 allows this authority only to decide on matters or on questions in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant i.e. in the subject case this application can be entertained only if the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant itself. In this case, the supplies of Services are being undertaken or proposed to be undertaken not by the applicant but by the various supplier(s) to the applicant. These suppliers are distinct persons as per the provisions of the GST Act.
7. From the above-mentioned provision, it is seen that this authority is constituted to decide on matters or questions specified in sub-section (2) of Section 97, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant. Thus, we find that the applicant is not a supplier in the present case, the applicant as per the contracts is a receiver of services supplied by the various suppliers.
8. Considering the provisions of the Chapter XVII of the GST Act and facts of the case, we are of the view that this authority can only pass rulings on supplies being undertaken or proposed to be undertaken by the supplier-applicant only. Therefore, this authority cannot entertain the subject application as the applicant is not a supplier of goods or services or both, rather is a recipient of services in the present case.
9. In view of above, we find no reason to entertain this application. Hence, without going into the merits of the case, we find that the present application of the applicant seeking ruling on questions stated hereinabove is not maintainable and liable for rejection.
10. In view of the foregoing, we rule as under:

RULING

The subject application for advance ruling made by the applicant is not maintainable and hereby rejected under the provisions of the GST Act, 2017.


(Vikas Kumar Jeph)
MEMBER
CENTRAL TAX




(M. S. Kavia)
MEMBER
STATE TAX

SPEED POST

M/s Board of Secondary Education Rajasthan,
Jaipur Road, Ajmer-305001,
Rajasthan.

F.No. AAR/RBSE/2022-23/ 114-118

Date: 17.06-2022

Copy to:-

1. The Chief Commissioner, CGST and Central Excise, Jaipur Zone, NCRB, Statue Circle, Jaipur-302005 (Raj.).
2. The Chief Commissioner, State Tax, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme-, Jaipur 302005.
3. The Pr. Commissioner, Central Tax, CGST and Central Excise Commissionerate, Jaipur (Rajasthan).
4. The Assistant Commissioner/CTO, SGST Ward-Circle-B, Ajmer (Rajasthan).

O/c