M/s Informatics Publishing Ltd, No 194, RV Road, Basavanagudi, Bangalore 560004 (appellant, against Advance Ruling Order No. KAR/ADRG 74/2019 dated 23 Sept 2019)

Appellate Authority for Advance Ruling — Karnataka

ORDER NO.KAR/AAAR-14-D/2019-20 DATE:10-02-2020 Dated **10.02.2020**

Q Questions Before the Authority

- Whether the supply of services in the nature of subscription to the J-Gate by the educational institutions is eligible for exemption from GST under Notification No. 2/2018-Central Tax (Rate)?

F Facts

The appellant owns J-Gate, an online portal that indexes and aggregates articles and journals from many publishers across disciplines, under contracts with those publishers. Educational institutions pay an annual subscription, varying by discipline, for access. Open access journals are fully readable on the subscription alone, while restricted access journals show only metadata unless the subscriber pays the publisher an additional fee.

H Ruling

Whether subscription to J-Gate by educational institutions is exempt from GST under Notification 2/2018-CT(R)	**Eligible for exemption under sub-item (v) of item (b) of serial no. 66 of Notification 12/2017-CT(R), as amended by Notification 2/2018-CT(R) dated 25.01.2018**	The exemption does not apply to institutions providing pre-school education, education up to higher secondary school or equivalent, or education as part of an approved vocational education course. The order does not decide classification or rate, which it held were outside the question asked.

The Appellate Authority set aside the Advance Ruling in toto and allowed the appeal. It held that the appellant makes the supply of online journals to the educational institutions, and that the subscription is **eligible for exemption under sub-item (v) of item (b) of entry 66** . It also set aside the AAR's finding on classification and rate of tax, because that question was never asked.

R Reasoning

The authority held that the exemption notification requires only that the supply be online and made to the kinds of educational institutions it specifies. It does not require the supplier to own or publish the journal. It found that the appellant supplies the journals to the subscriber through its own platform, even for restricted access journals where a further fee goes to the publisher. Metadata is treated as a search and summary feature, not the supply

itself. On the classification finding under SAC 998431 and entry 22 of Notification 11/2017-CT(R), the authority agreed with the appellant that the AAR had gone beyond the question asked. The delay of 10 days in filing was condoned under the proviso to Section 100(2) as sufficient cause.

P Provisions Relied On

Entry 66 (heading 9992), sub-item (v) of item (b), Notification 12/2017-Central Tax (Rate) dated 28.06.2017

Notification 2/2018-Central Tax (Rate) dated 25.01.2018

Section 100(2) CGST Act, 2017 and its proviso (30-day appeal period and extension for sufficient cause)

Entry 22 of Notification 11/2017-Central Tax (Rate) dated 28.06.2017 (referred to in the AAR order and set aside)

SAC 998431 (referred to in the AAR order and set aside)

! For the Practitioner

This order is useful for online aggregator platforms that sell institutional access to journals sourced from third-party publishers. It holds that the exemption under entry 66 does not depend on owning or publishing the content, and that metadata-led access with a publisher fee still counts as an online supply by the platform. It also confirms that an appellate authority will not uphold classification or rate findings on questions the applicant never raised. It does not decide the rate or classification of such supplies, and it does not deal with the position for institutions providing pre-school or school-level education.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> kar_aaar_14-d_2019-20_informaticspublishingltd.pdf

Prepared 18-11-2026.

About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

Pune (HQ)
RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Mumbai
104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Delhi
3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Gurugram
Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram…

Ahmedabad
Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp…

Talk to us: +91 94594 56700 | sales@patronaccounting.com | patronaccounting.com