

M/s. Omnisoft Technologies Private Limited

Appellate Authority for Advance Ruling — Gujarat

GUJ/GAAAR/APPEAL/2019/1 dated 02.01.2019

Q Questions Before the Authority

- The activity provided by UCMAS using abacus whether qualifies for exemption from the payment of GST?

F Facts

The appellant is the national franchisee for UCMAS, a child development program that uses abacus and visual arithmetic to enhance cognitive skills in children aged 4 to 13. They sought an advance ruling on whether their training services qualify for GST exemption. The original authority ruled against the exemption, leading to this appeal.

H Ruling

Exemption for UCMAS abacus training

Not entitled to exemption

Does not qualify for exemption under Sl. No. 80 of Notification No. 12/2017-Central Tax (Rate) or corresponding state/IGST notifications

The Appellate Authority confirmed the original ruling, holding that the appellant's activities do not qualify for the GST exemption. It concluded that the training provided does not fall under the scope of recreational activities relating to arts or culture as specified in the relevant notification.

R Reasoning

The authority reasoned that the exemption under Entry No. 80 of Notification No. 12/2017-Central Tax (Rate) is strictly limited to training or coaching in recreational activities relating to arts, culture, or sports. It found that the appellant's abacus-based cognitive development program does not meet the definition of art or culture. Furthermore, it distinguished the current GST notification from previous service tax notifications, noting they are not pari-materia. Consequently, the tribunal decisions cited by the appellant were deemed inapplicable to the current legal framework.

P Provisions Relied On

Section 100(2) of the CGST Act, 2017

Section 100(2) of the GGST Act, 2017

Entry No. 80 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017

Sl. No. 83 of Notification No. 9/2017-Integrated Tax (Rate)



For the Practitioner

This ruling clarifies that **abacus-based cognitive training** does not qualify for the GST exemption reserved for recreational training in arts or culture. Practitioners should note that the authority **strictly interprets exemption notifications** and rejects reliance on older service tax-era tribunal precedents that are not pari-materia with current GST provisions. It does not decide on the classification of the service under other potential headings, only the eligibility for the specific exemption claimed.

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 -> [guj_gaar 2019 1 dtd 02.01.19.pdf](#)

Prepared 13-10-2026.

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