

M/s BC Examinations and English Services India Pvt. Ltd.

Authority for Advance Ruling — Haryana

HAR/HAAR/R/2017-18/11

Dated **01.06.2018**

Q Questions Before the Authority

- 1. Whether all the activities involved in the exam support services constitute a mixed supply or a composite supply?
- 2. What will be rate of GST applicable on these exam support services?
- 3. What is the place of supply of these exam support services rendered by the Applicant t BCKU?

F Facts

The Applicant, an Indian subsidiary of British Council (UK), proposed to enter into an agreement with its overseas parent to provide Exam Support Services and Student Facilitation Services for conducting IELTS examinations in India. The services included sourcing venues, managing candidate registrations, test materials, logistics, result printing, invigilator management, and quality control. The Applicant approached the Authority to clarify the classification, nature of supply, applicable GST rate, and place of supply for these bundled back-end support activities.

H Ruling

Nature of supply (mixed vs composite)	Composite supply	Activities proposed under Schedule 1 Part-A and B are naturally bundled to conduct IELTS exams
Rate of GST applicable on exam support services	18% (9% CGST and 9% HGST)	Covered under Service Code 999299 Group 99929 and Heading 9992 as education support service vide sr. no. 30 of notification no. 11/2017-Central Tax (Rate)

The Authority held that the activities involved in providing exam support services constitute a **composite supply**, as they are naturally bundled and rendered in conjunction with each other to conduct IELTS exams. The principal supply is the service of conducting examinations, classifiable under SAC 999299 (Education Support Services), which is taxable at **18% GST (9% CGST + 9% HGST)**. The question on place of supply was not admitted as it falls outside the jurisdiction of the Advance Ruling Authority under Section 97(2) of the CGST Act.

R Reasoning

The decision turned on Sections 2(30), 2(74), and 2(90) of the CGST/HGST Act, 2017, defining composite supply, mixed supply, and principal supply. The Authority noted that the various administrative, logistical, venue management, invigilation, and student facilitation activities are performed exclusively to facilitate IELTS examinations and cannot exist independently. Therefore, these ancillary support activities form a naturally bundled composite supply with the principal supply being the service of conducting examinations. As per Heading 9992 (SAC 999299) of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, education support services

attract GST at the rate of 18%.

P Provisions Relied On

Section 2(30) of the CGST Act, 2017

Section 2(74) of the CGST Act, 2017

Section 2(90) of the CGST Act, 2017

Section 97(2) of the CGST Act, 2017

Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 (Sr. No. 30)

Notification No. 46/ST-2 dated 30.06.2017

! For the Practitioner

This ruling establishes that comprehensive administrative, logistical, and operational support services provided for conducting standardized educational tests constitute a **composite supply of educational support services** under SAC 999299 taxable at 18%. Tax practitioners should note that back-end support rendered for global examinations is treated as naturally bundled with exam delivery, while place of supply determinations remain outside the purview of the Authority for Advance Ruling.

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 -> [haryana-ar 11 2017-18 dt.01.06.18 bceesipl.pdf](#)

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