

Board of Secondary Education Rajasthan, Jaipur Road, Ajmer-305001, Rajasthan

Authority for Advance Ruling — Rajasthan

RAJ/AAR/2025-26/17

Dated **17.12.2025**

Q Questions Before the Authority

- Supply of service by providing printing of Answer Sheets, Question papers, OMR sheets, Graphs, Certificates, Mark-sheets etc.
- Supply of service provided by way of online examination form filling.
- Service provided by way of annual maintenance service to the computers exclusively used for examination purposes.
- Services provided by supplier of service by way of processing of result through marks allotted to students in examination on Board website.
- Service of operator provided by supplier for operating computer system.

F Facts

The applicant, the Board of Secondary Education Rajasthan (RBSE), is a government authority engaged in conducting examinations. It receives various services from suppliers, including printing, online form filling, computer maintenance, and result processing, all of which are directly related to the conduct of examinations. The applicant sought a ruling on whether these services are exempt from GST.

H Ruling

Printing services	Exempt	As per Notification No. 12/2017-CT(Rate)
Online form filling	Exempt	As per Notification No. 12/2017-CT(Rate)
Annual maintenance service	Exempt	As per Notification No. 12/2017-CT(Rate)
Result processing	Exempt	As per Notification No. 12/2017-CT(Rate)
Computer operator service	Exempt	As per Notification No. 12/2017-CT(Rate)

The Authority ruled that all the services mentioned in the application are exempt from GST. It concluded that the applicant qualifies as an educational institution for the limited purpose of conducting examinations. Consequently, services directly connected with the conduct of examinations are eligible for exemption under the relevant notification.

R Reasoning

The Authority relied on Entry No. 66(b)(iv) of Notification No. 12/2017-CT(Rate), which exempts services provided

to an educational institution relating to the conduct of examinations. It noted that the Explanation to this entry explicitly treats Central and State Educational Boards as educational institutions for this limited purpose. Therefore, services that are integral and directly connected to the conduct of examinations are **exempt from GST**. The ruling also followed the precedent set by the Hon'ble High Court, Calcutta, regarding the maintainability of such applications by service recipients.

P Provisions Relied On

Section 97(2) of the CGST/SGST Act, 2017

Notification No. 12/2017-CT(Rate) dated 28.06.2017

Notification No. 14/2018-Central Tax (Rate) dated 26.07.2018

Circular No. 151/07/2021-GST dated 17.06.2021

! For the Practitioner

This ruling confirms that services provided to State Educational Boards for the purpose of conducting examinations are **eligible for GST exemption**. It clarifies that such boards qualify as educational institutions under the relevant notification. Practitioners can use this to support claims for exemption on services that are **directly connected** to the examination process.

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 -> 3-order board of sec education dec25.pdf

Prepared 12-10-2026.

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