M/s Emerge Vocational Skills Private Limited

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 20 / 2018 Dated 13th August 2018 Dated **13.08.2018**

Q Questions Before the Authority

- Whether the services provided by the applicant in affiliation to specified universities and providing degree courses to students under related curriculums are exempt from Goods and Services Tax vide entry no. 66 of the Notification No. 12/ 2017 – Central Tax dated 28.06.2017?

F Facts

The applicant is a private limited company providing specified educational services in the field of Hotel Management and acting as a training partner under NSDC schemes. It is affiliated with statutory universities to deliver degree courses, handling student admissions, fee collection, course content delivery, and center administration. The university conducts examinations and grants degree qualifications recognized by Indian law to successful candidates.

H Ruling

Educational services provided in affiliation with specified universities for degree courses	**Exempt under Entry No. 66 of Notification No. 12/2017-Central Tax (Rate) and State Tax (Rate)**	Subject to the condition that such education services provided must be as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force.

The Authority ruled that educational services provided by the applicant in affiliation with specified universities delivering degree courses to its students are **exempt from Central Goods and Services Tax and Karnataka Goods and Services Tax** under Entry No. 66 of Notification No. 12/2017-Central Tax (Rate). The exemption is subject to the condition that such education services are provided as part of a curriculum for obtaining a qualification recognized by law.

R Reasoning

The Authority analyzed Clause 2(y) of Notification No. 12/2017-Central Tax (Rate), which defines an educational institution to include entities providing education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force. Because the applicant imparts education per the university's prescribed curriculum leading to a degree awarded by the university and recognized by law, it qualifies as an educational institution for those specific courses. Under Entry 66(a) of the same notification, services provided by an educational institution to its students are exempt from GST.

P Provisions Relied On

- Section 97 of CGST Act, 2017
- Section 98 of CGST Act, 2017
- Section 59 of Karnataka Universities Act, 2000
- Section 66 of Karnataka Universities Act, 2000
- Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017
- Notification No. 12/2017-State Tax (Rate) dated 28.06.2017

! For the Practitioner

This ruling establishes that private training entities affiliated with recognized universities to deliver degree curriculums qualify for **GST exemption as educational institutions** for those specific degree programs. Tax practitioners can rely on this for entities delivering university-backed degree training. It does not extend exemption to private coaching, diploma, or standalone certificate courses that do not culminate in a legally recognized university degree.

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 -> krntk_20_2018_evspl.pdf

Prepared 22-10-2026.

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