

IMS PROSCHOOL PVT LTD.

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-37/2017-18/B-44

Dated **05.06.2018**

Q Questions Before the Authority

- Whether educational courses offered by the Applicant which have been approved by National Skill Development Corporation (hereinafter referred to as "NSDC") would be construed as in relation to National Skill Development Programme implemented by NSDC?
- The Applicant offers certain educational courses for which qualification standards/framework i.e. QP/ NOS has not been defined by NSDC and will be approved by NSDC as and when the relevant QP/ NOS would be defined by NSDC. In the interim period, NSDC has given exceptional approval on such courses. Till the time QP/ NOS are defined for such educational courses and are eventually approved by NSDC, whether such courses will be treated as in relation to National Skill Development Programme implemented by NSDC?
- In certain situations, NSDC approved educational courses are subsequently, upgraded by the Applicant within pre-defined QP/ NOS framework, by way of adding more topics/ content /modules. However, such modified version of NSDC approved educational courses have not been approved by NSDC yet. Whether such modified version will be treated as in relation to National Skill Development Programme implemented by NSDC?
- If the answer to Q.1, Q.2 and Q.3 are Yes, then whether the benefit of GST exemption as per Notification No. 12/2017- Central Tax (Rate), dated the 28th June 2017 would be available to the Applicant?
- If answer to Q.4 is Yes, whether benefit of GST exemption as per Notification No. 12/2017- Central Tax (Rate), dated the 28th June 2017 would be still available if such educational courses are offered to corporates and business institutions?
- Whether the NSDC approved educational courses which are actually imparted by the business partners of the Applicant, on behalf of the Applicant as sub-contractor of Applicant, at various centres located across the country, will be considered as offered by the Applicant?
- If answer to Q.6 is Yes, whether benefit of GST exemption as per Notification No. 12/2017- Central Tax (Rate), dated the 28th June 2017 would be available to the Applicant?

F Facts

The applicant is an approved training partner of National Skill Development Corporation (NSDC) providing educational training and skilling courses across India to individuals, corporates, and government bodies. Some courses offered are approved by NSDC, some carry interim or exceptional approval pending Qualification Packs/National Occupational Standards (QP/NOS) definition, and some are modified or upgraded versions. The applicant also engages business partners as sub-contractors to deliver these courses at various centres across the country.

H Ruling

NSDC-approved educational courses as relation to NSDC programme **Answered in the negative.**

Courses designed by applicant and approved by NSDC do not constitute a programme implemented by NSDC.

Courses with interim/exceptional approval pending QP/NOS definition	Answered in the negative.	Not treated as in relation to National Skill Development Programme implemented by NSDC.
Upgraded/modified versions of NSDC-approved courses not yet re-approved	Answered in the negative.	Not treated as in relation to National Skill Development Programme implemented by NSDC.
GST exemption under Notification No. 12/2017-Central Tax (Rate)	No	In view of answers to Q.No. 1, 2 and 3.
Exemption availability when courses are offered to corporates/business institutions	No	In view of answers to Questions above.
Courses imparted through business partners considered as offered by Applicant	Not relevant and not being answered	In view of the answers to questions above.
Exemption availability for courses imparted through business partners	No	In view of answers to Questions above.

The Authority held that the educational courses offered by the applicant are not in relation to the **National Skill Development Programme implemented by NSDC**. The applicant merely receives course approval and certification from NSDC rather than delivering a scheme implemented directly by NSDC. Consequently, GST exemption under Entry 69 of Notification No. 12/2017-Central Tax (Rate) is **not available** to the applicant.

R Reasoning

The Authority examined Entry 69 of Notification No. 12/2017-Central Tax (Rate), which exempts training services provided by an approved training partner in relation to a National Skill Development Programme implemented by NSDC or specific government skill schemes. It observed that the applicant creates its own curriculum and seeks approval and certification from NSDC, making the applicant a recipient of certification services from NSDC rather than an executing partner for a scheme implemented by NSDC. Government skill development programmes implemented by NSDC refer to specific government-funded initiatives such as PMKVY, SANKALP, UDAAN, or STAR schemes. In the absence of an explicit government-implemented programme under which the training is executed, mere **approval or accreditation of private courses by NSDC** does not qualify for tax exemption.

P Provisions Relied On

Section 97 of CGST Act, 2017

Section 98 of CGST Act, 2017

Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 (Entry 69, HSN 9992)

! For the Practitioner

This ruling establishes that **mere accreditation or approval of training courses by NSDC** is insufficient to claim GST exemption under Entry 69 of Notification No. 12/2017-Central Tax (Rate). To qualify for exemption, the training provider must deliver services under a specific **government skill scheme implemented directly by NSDC** (such as PMKVY). Commercially run courses with general NSDC affiliation or certification remain fully taxable.

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 -> mah aar 37 2017-18 b-44 05.06.2018 imsppl.pdf

Prepared 18-10-2026.

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

Delhi

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

Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

Mumbai

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

Gurugram

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

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