M/s Indian Institute of Management, Bannerghatta Road, Bengaluru - 560076

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 25 / 2018, Dated 25th October 2018 Dated **25.10.2018**

Q Questions Before the Authority

- Whether the long duration post graduate diploma/degree granting programmes offered by the Indian Institute of Management, Bengaluru, other than those specifically mentioned in Sl. No. 67 of Notification No. 12/2017-Central Tax (Rate) dated 28 June 2017 (as amended by Notification No. 2/2018 dated 25 January 2018), are exempt from GST output liability as education provided as part of a curriculum for obtaining a qualification recognized by any law for the time being in force, in light of the Indian Institute of Management Act, 2017?
- Whether supply of online educational journals or periodicals to the Indian Institute of Management, Bengaluru is exempt from reverse charge liability of GST under Sl. No. 66 of Notification No. 12/2017-Central Tax (Rate) dated 28 June 2017 (as amended by Notification No. 2/2018 dated 25 January 2018), as education provided as part of a curriculum for obtaining a qualification recognized by any law for the time being in force, in light of the Indian Institute of Management Act, 2017?

F Facts

The applicant, an association of persons registered as a society in 1973 and now a body corporate under the Indian Institute of Management Act, 2017, offers long duration programmes (Fellow Programme, PGP, and others) and executive education programmes. Sl. No. 67 of Notification No. 12/2017-Central Tax (Rate) exempts specified IIM programmes, but the applicant argued that the IIM Act, 2017 now makes its awards qualifications recognized by law, so its remaining programmes fall under the general educational-institution exemption at Sl. No. 66. The applicant also sought exemption from reverse charge on online journals supplied to it under the same entry.

H Ruling

Q(a): Exemption from GST output liability for long duration PG diploma/degree programmes of IIMB other than those in Sl. No. 67	**No**	Sl. No. 66 does not apply to IIMB; only Sl. No. 67 governs its educational services, so the programmes outside Sl. No. 67 are not exempt on the applicant's theory.
Q(b): Exemption from reverse charge on supply of online educational journals or periodicals to IIMB under Sl. No. 66	**No**	The same reasoning applies: Sl. No. 66 is not available to IIMB because Sl. No. 67 is the specific entry for IIMs.

The Authority held that Sl. No. 67 alone governs educational services provided by Indian Institutes of Management, so Sl. No. 66 cannot be applied to IIMB's programmes other than those listed in Sl. No. 67. Consequently, programmes outside Sl. No. 67 are not exempt as education under a curriculum for a recognized

qualification. The reverse charge question was answered the same way, because it depends on the same reading of Sl. No. 66.

R Reasoning

The Authority found that Sl. Nos. 66 and 67 both fall under Heading 9992, and that Sl. No. 67 was carved out specifically for the Indian Institutes of Management. It concluded that the IIMs were thereby segregated from other educational institutions, so the specific entry must apply to all their educational services. Selective application, with Sl. No. 67 for some programmes and Sl. No. 66 for the rest, was held impermissible under the notification's structure. The applicant's reliance on the IIM Act, 2017 (including its provisions on degrees and body corporate status) did not displace this reading in the order's reasoning.

P Provisions Relied On

- Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, Sl. No. 66 (Heading 9992, educational institutions)
- Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, Sl. No. 67 (Heading 9992, services by Indian Institutes of Man…
- Notification No. 2/2018-Central Tax (Rate) dated 25.01.2018 (amendment to Sl. Nos. 66 and 67)
- Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, Annexure: Scheme of Classification of Services (Heading 999…
- Indian Institute of Management Act, 2017, Sections 2, 4, 7(f), 9, 11, 15, 36 (relied on by applicant)
- Section 103(2) and Section 104(1) of the CGST/KGST Acts (validity of the ruling)

! For the Practitioner

A practitioner advising an IIM, or possibly another institution where a notification carves out a specific entry for it, can cite this ruling to resist the argument that a general educational-institution exemption covers programmes outside the specific entry. It settles that the IIM Act, 2017 did not, by itself, shift IIMB's non-listed programmes into Sl. No. 66 at the ruling stage. It does not decide whether a general entry could apply to a different institution, and it does not address the merits of the IIM Act argument beyond rejecting its effect here. The ruling binds only the applicant and the jurisdictional authorities, subject to Section 103(2).

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_25_2018_iim.pdf

Prepared 26-10-2026.

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