

Indian Institute of Management, Calcutta

Authority for Advance Ruling — West Bengal

21/WBAAR/2018-19 dated 02/11/2018

Q Questions Before the Authority

- After the introduction of the IIM Act wef 31/01/2018, whether or not the Applicant should be considered an Educational Institution
- If the Applicant is eligible for Exemption under Entry No. 66(a) of the Notification No. 12/2017 Central Tax (Rate) dated 28/06/2017, and from which date it should be effective.
- Whether or not the Applicant is eligible to get Refund of the Tax amount already paid by the Applicant.

F Facts

The applicant is an educational institution funded by the Government of India that provides educational services, recruitment services, and rents out immovable property. Following the enactment of the IIM Act, 2017, the applicant sought clarification on its status as an educational institution and its eligibility for tax exemptions under GST notifications. The applicant argued that it should be allowed to claim the more beneficial exemption under Entry No. 66(a) instead of or in addition to Entry No. 67.

H Ruling

Status as Educational Institution	Yes	Within the meaning of sub-clause (ii) of clause 2(y) of Notification No. 12/2017-Central Tax (Rate)
Eligibility for Exemption Entry 66(a)	Yes	Eligible as an educational institution under the said notification

The authority ruled that the applicant qualifies as an educational institution under the relevant GST notification. It further held that the applicant is eligible for the benefit of exemption under Entry No. 66(a). The authority declined to rule on the refund request and the specific date of effect, as these are outside the scope of Section 97(2) of the GST Act.

R Reasoning

The authority determined that the applicant qualifies as an educational institution because it provides education as part of a curriculum for obtaining a qualification recognized by law under the IIM Act. Relying on judicial precedents, the authority concluded that when multiple exemptions are lawfully available, the assessee may choose the one most beneficial to them. Consequently, the applicant is entitled to the broader exemption provided under Entry No. 66(a) of Notification No. 12/2017-Central Tax (Rate). The ruling was limited to matters admissible under Section 97(2) of the GST Act, excluding questions regarding refunds or specific effective dates.

P Provisions Relied On

Section 97(2) of the GST Act

Section 103(2) of the GST Act

Section 104(1) of the GST Act

Indian Institutes of Management Act, 2017

Notification No. 12/2017-Central Tax (Rate) dated 28/06/2017, Entry No. 66(a) and Entry No. 67

! For the Practitioner

This ruling confirms that IIMs can claim the **more beneficial exemption** under Entry No. 66(a) of the Exemption Notification in addition to the specific Entry No. 67. It reinforces the principle that an assessee may opt for the most favorable tax provision when multiple exemptions are available. Practitioners should note that the AAR will **not entertain queries regarding refunds** or specific effective dates of tax changes under Section 97(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 -> [wbaar-21-2018-19 02.11.18-iim.pdf](#)

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