INDIAN INSTITUTE OF MANAGEMENT PRABANDH SHIKHAR, RAU-PITHAMPUR ROAD INDORE (M.P.)- 453556

Authority for Advance Ruling — Madhya Pradesh

10/2018 Dated **10.08.2018**

Q Questions Before the Authority

- Whether the course Executive Post Graduate Programme in Management, after enactment of IIM Act 2017 notified with effect from 31.01.2018, is exempted from GST
- In case of exemption to EPGP, will total amount of fees collected towards EPGP for academic session 2018-19 is exempted, whether collected before or after enactment of IIM Act 2017, or only amount collected after enactment of IIM Act 2017.

F Facts

The Applicant, Indian Institute of Management Indore, is an autonomous institute governed by the Indian Institutes of Management Act, 2017. The Applicant offers various courses, including a one-year residential Executive Post Graduate Programme in Management (EPGP). Following the enactment of the IIM Act, 2017, which authorized IIMs to grant recognized degrees and diplomas, the Applicant sought an advance ruling on whether EPGP course fees are exempt from GST.

H Ruling

Exemption from GST for EPGP after enactment of IIM Act 2017	**Not exempted**	Categorically excluded under Entry No. 67 of Notification No. 12/2017-Central Tax (Rate)
Exemption on fees collected for EPGP for academic session 2018-19	**Chargeable to GST**	Chargeable irrespective of date of collection or enactment of IIM Act 2017

The Authority held that the Executive Post Graduate Programme in Management is **not eligible for GST exemption** . Entry 67 of Notification No. 12/2017-Central Tax (Rate) specifically excludes executive development programmes from exemption, overriding general entry 66. Consequently, fees collected for the EPGP course remain **chargeable to GST** irrespective of the enactment of the IIM Act, 2017.

R Reasoning

The Authority analyzed Entry 66 and Entry 67 of Notification No. 12/2017-Central Tax (Rate). Entry 67 specifically applies to IIMs and exempts long-term flagship programmes while explicitly excluding Executive Development Programmes. Following the statutory principle of **strict interpretation of exemption entries** , the specific Entry 67 prevails over the general Entry 66 for educational institutions. Therefore, the conferment of statutory status under the IIM Act, 2017 does not override the specific exclusion of executive programmes under Entry 67.

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

P Provisions Relied On

Entry 66 of Notification No. 12/2017-Central Tax (Rate)	Entry 67 of Notification No. 12/2017-Central Tax (Rate)
Notification No. 11/2017-Central Tax (Rate)	Indian Institutes of Management Act, 2017
Section 103(2) of the CGST Act, 2017	Section 104(1) of the CGST Act, 2017

! For the Practitioner

This ruling highlights that a **specific entry overrides a general entry** when interpreting GST exemption notifications. Even if an institution qualifies generally as an educational institution, specific carve-outs or exclusions tailored for that institution (such as Entry 67 for IIMs) will govern taxability. The grant of statutory degree-recognizing powers under special legislation does not override express exclusions in tax exemption notifications.

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 -> final-order-iim.pdf

Prepared 22-10-2026.

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