M/s Informatics Publishing Ltd., No.194, R.V.Road, Basavanagudi, Bengaluru 560004 (GSTIN 29AACCT4896Q1Z8)

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 74/2019, dated 23rd September 2019 Dated **23.09.2019**

Q Questions Before the Authority

- Whether the supply of services in the nature of subscription to the J-Gate by the educational institutions is eligible for exemption from GST under Notification No.2/2018- Central Tax (Rate)?

F Facts

The applicant runs J-Gate, a web portal that indexes metadata of millions of journal articles from thousands of journals and aggregates some full-text online journals. Educational institutions pay an annual subscription fee, varying by discipline, to search and access the database. For many articles only metadata is available, and the subscriber must pay the publisher separately to read the full text.

H Ruling

Whether institutional subscription to J-Gate is exempt under Notification No. 2/2018-CT(Rate)	****No.** Not exempt. Access to online content is covered under SAC 998431 at 9% CGST and 9% KGST.**	The exemption for online educational journals and periodicals under entry 66(b)(v) does not cover J-Gate, because the applicant does not publish journals and only supplies access to a database of links and metadata.

The authority held that the applicant's service is online information and database access, not a supply of online educational journals, so the exemption under Notification 2/2018-CT(Rate) does not apply. The providing of access to online content is classified under SAC 998431 and is **taxable at 9% CGST and 9% KGST** .

R Reasoning

The authority found that the applicant does not publish any journal. It maintains a catalogue of links and metadata, and subscribers pay for access to that database and for downloads, so the activity is compilation and aggregation of material prepared by others. That falls outside sub-item (v) of item (b) of serial 66 of Notification 12/2017-CT(Rate) as amended by Notification 2/2018-CT(Rate). Under the scheme of classification, the service falls under heading 9984, group 99843, and SAC 998431 (online text-based information such as online books, newspapers, periodicals, directories and the like). Entry 22 of Notification 11/2017-CT(Rate) therefore applies at 9%, and the corresponding KGST entry applies in the same way.

P Provisions Relied On

- Section 97 of the CGST Act, 2017 and the KGST Act, 2017 (advance ruling application)
- Section 98(4) of the CGST Act, 2017 and the KGST Act, 2017 (ruling order)
- Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, serial no. 66(b)(v), as amended by Notification No. 2/2018-Ce…
- Notification No. 2/2018-Central Tax (Rate), dated 25.01.2018 (the order also gives 25.02.2018 in one place)
- Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, entry 22
- Notification (11/2017) No. FD 48 CSL 2017 dated 29.06.2017 (Karnataka), entry 22
- Scheme of classification of services: heading 9984, group 99843, SAC 998431

! For the Practitioner

This ruling helps database and aggregator providers, and their counsel, who sell article indexes or metadata access to educational institutions and want to rely on the online journals exemption. It settles that such aggregated access is taxed at 9% under SAC 998431 unless the supplier itself publishes the journals. It does not decide whether a supplier that publishes its own online journals qualifies for the exemption, and it binds only the applicant under Section 103 of the CGST Act.

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 -> kar_aar_74_2019_ipl_23.09.19.pdf

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