

Information and Communication Technology Academy of Kerala

Authority for Advance Ruling — Keralam

ADVANCE RULING No. KER/ 35/2025

Dated **10.10.2025**

Q Questions Before the Authority

- Whether the supply of services provided by Information and Communication Technology Academy of Kerala (ICTAK) to Kerala Development and Innovation Strategic Council (K-DISC), which functions under the aegis of the Kerala Government for advancement of technology and innovation, is eligible for exemption from GST?
- Whether ICTAK is eligible to claim Input Tax Credit (ITC) on the GST charged on goods and services procured from subcontractors for providing services to Kerala Development and Innovation Strategic Council (K-DISC)?

F Facts

The applicant, ICTAK, is a private limited company providing skill development and training services to K-DISC under various Memoranda of Understanding. K-DISC is a society registered under the Travancore-Cochin Literary, Scientific and Charitable Societies Act, 1955, and functions under the administrative control of the Government of Kerala. The applicant sought a ruling on whether these services are exempt from GST and whether they can claim ITC on inputs procured from subcontractors.

H Ruling

Exemption from GST for services provided to K-DISC	Not eligible for exemption	K-DISC is a society and not a Government Department or local authority
Eligibility to claim Input Tax Credit	Eligible to claim full Input Tax Credit	Subject to verification of proper tax invoices and compliance with CGST Act and Rules

The Authority ruled that the services provided by ICTAK to K-DISC are not eligible for GST exemption as K-DISC does not qualify as a Government Department or local authority. However, the Authority held that since the services provided by ICTAK are taxable, the applicant is eligible to claim full Input Tax Credit on GST charged by subcontractors for these projects.

R Reasoning

The Authority determined that K-DISC, being a society, is a distinct legal entity and does not fall within the definition of Government or Government Department under the CGST Act. Consequently, the exemption under Entry 72 of Notification No. 12/2017-Central Tax (Rate) is not applicable. Furthermore, the Authority noted that amendments to Notifications 3 and 3A removed the benefit for Governmental Authorities and Entities. Since the services are taxable, the applicant is entitled to claim ITC under Section 16(1) of the CGST Act for inputs used in the course of business.

P Provisions Relied On

Section 16(1) of the CGST Act, 2017

Section 17(2) of the CGST Act, 2017

Section 97(2) of the CGST Act, 2017

Entry 72 of Notification No. 12/2017-Central Tax (Rate)

Notification No. 16/2021-Central Tax (Rate)

Notification No. 13/2023-Central Tax (Rate)

! For the Practitioner

This ruling clarifies that services provided to societies, even if fully funded and controlled by the State Government, do not automatically qualify for **GST exemption** reserved for Government Departments. It confirms that where services are held to be taxable, the service provider is entitled to **full Input Tax Credit** on subcontracted services. Practitioners should note that the status of the recipient as a 'Government Department' is strictly interpreted.

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 -> 6-information_and_communication_technology_academy_of_kerala.pdf

Prepared 15-10-2026.

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