

Kerala Devaswom Recruitment Board

Authority for Advance Ruling — Keralam

ADVANCE RULING No. KER/29/2025 Dated: 08.10.2025

Dated **08.10.2025**

Q Questions Before the Authority

- Whether GST Registration is to be obtained by the Board?
- Whether GST is to be collected from the application fee collected from the candidates?
- Whether GST is applicable for the activity of conducting examination?

F Facts

The applicant is a statutory body constituted by the Kerala Devaswom Recruitment Board Act, 2015, tasked with conducting examinations to select candidates for various posts in Devaswom Boards. It collects application fees from candidates to cover recruitment-related expenses, including advertisements, printing, and remuneration for examiners. The applicant sought a ruling on whether these activities constitute a taxable supply and if they are required to register under the GST Act.

H Ruling

GST Registration	Liable to be registered if aggregate turnover exceeds the threshold limit	Subject to Section 22 or 24 of the CGST Act
GST on application fee	Yes, chargeable to GST	Considered consideration for services supplied
GST on conducting examination	Yes, constitutes a taxable supply	Not exempt under the cited notifications

The Authority ruled that the applicant is a taxable service provider and is liable to register if its aggregate turnover exceeds the prescribed threshold. It further held that the examination fees collected from candidates constitute consideration for services provided, making the activity a taxable supply under the GST Act. Consequently, the applicant is required to collect and pay GST on these fees.

R Reasoning

The Authority determined that the applicant's recruitment activities fall within the definition of **business** under Section 2(17) of the CGST Act, as they involve a reciprocal supply of services for consideration. It concluded that the applicant does not qualify for the exemption provided to governmental authorities under Notification No. 12/2017-Central Tax (Rate) because its functions do not align with those entrusted to a Panchayat or Municipality under Articles 243G or 243W of the Constitution. Therefore, the services are taxable, and the applicant must comply with registration requirements under Section 22 if the turnover threshold is met.

P Provisions Relied On

Section 2(17) of the CGST Act, 2017

Section 7 of the CGST Act, 2017

Section 9 of the CGST Act, 2017

Section 22 of the CGST Act, 2017

Section 24 of the CGST Act, 2017

Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017

! For the Practitioner

This ruling clarifies that statutory recruitment boards are **not automatically exempt** from GST merely by virtue of their status as governmental authorities. Practitioners should note that recruitment services provided for a fee are treated as taxable supplies, and boards must monitor their aggregate turnover to determine registration liability. It does not provide a blanket exemption for all public sector recruitment activities.

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 -> 1-kerala_deveswom_recruitment_board.pdf

Prepared 15-10-2026.

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