

M/s ALLEN CAREER INSTITUTE PRIVATE LIMITED

Authority for Advance Ruling — Rajasthan

RAJ/AAR/2025-26/23

Dated 25.03.2026

Q Questions Before the Authority

- Whether supply of online training services (delivered through live/recorded digital platforms) shall qualify as "online information or database access retrieval service" under HSN 998433 (i.e. On-line video content) or should be covered under HSN code 999293 (i.e. Commercial Training and Coaching Services)?
- Determination of the tax liability under the CGST and SGST Acts especially when the student is based in a state outside Rajasthan?

F Facts

The applicant is an education institution providing coaching for competitive exams like IIT-JEE and NEET. They offer both offline classroom coaching and digital programs through an e-learning platform, which include live classes, pre-recorded content, and doubt-clearing sessions. The applicant sought a ruling on the classification of these online services and the applicable place of supply for students located outside Rajasthan.

H Ruling

Classification of online training services	Classified as Commercial Training and Coaching services with SAC 999293	Does not qualify as OIDAR services
Tax liability for students outside Rajasthan	Liability is 9% CGST and 9% SGST	Supply is treated as intra-state

The Authority ruled that the applicant's online training services are classified as Commercial Training and Coaching services under HSN 999293, not as OIDAR services. Consequently, the place of supply is determined to be within the State of Rajasthan, making the transactions intra-state supplies regardless of the student's location.

R Reasoning

The Authority reasoned that the services involve significant human intervention, such as live teaching, mentoring, and performance tracking, which contradicts the OIDAR requirement of being essentially automated with minimal human intervention. Relying on Section 12(5) of the IGST Act, the Authority determined that training services are specifically governed by the location where the services are actually performed. Since the applicant's operations, including content development and faculty instruction, are centralized in Rajasthan, the place of supply is Rajasthan. Therefore, the transaction is an **intra-state supply** under Section 8(2) of the IGST Act, attracting CGST and SGST.

P Provisions Relied On

Section 97(2) of CGST/SGST Act, 2017

Section 2(17) of IGST Act, 2017

Section 8(2) of IGST Act, 2017

Section 12(5) of IGST Act, 2017

! For the Practitioner

This ruling clarifies that **online coaching services** provided by institutions with significant human involvement do not qualify as OIDAR services. Practitioners should note that for such entities, the place of supply is the location of the service provider, resulting in **intra-state tax liability** even for students located in other states. It reinforces the importance of the 'impossibility test' and human intervention in distinguishing coaching from automated digital content services.

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 -> [order allen career institute pvt. ltd. compressed.pdf](#)

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