M/s Atal Bihari Vajpayee Institute of Good Governance & Policy Analysis (AIGGPA), Sushasan Bhawan, Bhopal. GSTIN 23AADAA2879H1ZU

Authority for Advance Ruling — Madhya Pradesh

Order No. 07/2020 dated 02.03.2020 (Case No. 28/2019) Dated **02.03.2020**

Q Questions Before the Authority

- Whether the amount recovered by the applicant from other government departments for doing research work and study, which help them make policies or understand its impact, is chargeable to GST?
- Whether services provided by the applicant to other government departments are covered under entry no. 8 of Exemption Notification No. 12/2017 Central Tax (Rate) dated 28 June 2017?

F Facts

AIGGPA is a society registered under the MP Societies Registrikaran Act, 1973, and is registered under the GST law. Its governing council is presided over by the Chief Minister of Madhya Pradesh, and it is part of the Public Service Management Department of the State Government. It undertakes impact evaluation, research and policy analysis for various government departments, and the applicant has listed 63 projects being executed for government departments, local authorities, government entities and governmental agencies.

H Ruling

Amount recovered from other government departments for research work and study that helps them make policies or understand their impact	**Exempt (nil rate) under entry no. 3 of Notification 12/2017 CT(R) dated 28.06.2017**	**Subject to satisfaction of all conditions of entry 3 for each work**: pure services (not works contract or composite supply), provided to a Central or State Government, Union territory, local authority, governmental authority or Government Entity, and relating to a function entrusted to a Panchayat under Article 243G or a Municipality under Article 243W.
Services provided to other government departments under entry no. 8 of Notification 12/2017 CT(R)	**Not covered by entry no. 8**	The applicant does not qualify as a Central Government, State Government or local authority. Entry 8 covers only services provided by such bodies to another such body. The applicant falls within the definition of Government Entity, but that does not bring it within entry 8.

The authority held that the amount recovered from other government departments for research and policy study is **exempt** under entry no. 3 of Notification 12/2017 CT(R), provided every conditions of that entry is satisfied for each work. It further held that services to other government departments are **not covered** under entry no. 8, because the applicant is not a Central Government, State Government, Union territory or local authority. The classification is effective prospectively and does not entitle the applicant to a refund of tax already paid.

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

R Reasoning

The authority treated the research and policy work as pure services, not works contract or composite supply, relying on the entry 3 exclusions. It found the work relates to the functions in the Eleventh and Twelfth Schedules to the Constitution, read with Articles 243G and 243W, and mapped the 63 projects to those schedule items. For entry 8 it held that the word 'Government' under the GST notifications covers only Central and State Governments, and that entry 8 operates only on supplies made by those bodies or a local authority. Because AIGGPA is a society and not a Government or local authority, entry 8 does not apply. The authority also stated that the ruling operates prospectively.

P Provisions Relied On

- Section 97 and Section 98 of the CGST Act, 2017, and the corresponding provisions of the MPGST Act, 2017
- Section 103(2) and Section 104(1) of the GST Act (as cited in the ruling)
- Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017, entry no. 3 (Chapter 99, pure services to government, local aut…
- Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017, entry no. 8 (services by Central Government, State Governme…
- Clause (zfa) of Notification 12/2017 (definition of Government Entity)
- Article 243G and Article 243W of the Constitution of India, with the Eleventh and Twelfth Schedules

! For the Practitioner

This ruling is useful for research and policy institutes that are not themselves government bodies but do pure consultancy work for government departments and local bodies. It supports exemption under entry 3 where each project can be tied to a Panchayat or Municipal function in the constitutional schedules. It does not extend entry 8 to bodies that are only Government Entities, and it does not decide the position for works contracts or composite supplies. The ruling is also prospective only, so it gives no refund for tax paid before the order.

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 -> mp_aar_07_2020_02.03.2020_aiggpa.pdf

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RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Mumbai
104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Delhi
3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Gurugram
Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram…

Ahmedabad
Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp…

Talk to us: **+91 94594 56700** | sales@patronaccounting.com | patronaccounting.com

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