

M/s. EDUGUIDE OVERSEAS STUDIES PRIVATE LIMITED

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 29/2020-21/ 642, Mumbai, dt. 30.12.2025

Dated **30.12.2025**

Q Questions Before the Authority

- Whether the service of providing students to foreign universities against commissions from them comes under Export of services and no GST is chargeable and whether refund can be claimed on the accumulated input tax credit?
- Fees charged from students is ancillary service, is it liable to GST?
- In case, where no fees is charged from the students under promotional offer, how GST will be attracted in this transaction?

F Facts

The applicant is a private limited company that provides consultation and marketing services to foreign universities to facilitate student admissions. In return, the applicant receives a commission in foreign currency from the universities. Additionally, the applicant provides services to students in India, such as guidance on applications, loans, and visas, for which they charge fees or provide services for free under promotional offers.

H Ruling

Export of services status for commission from foreign universities	Qualifies as Export of Services and eligible for refund subject to verification	Contractual relationship and consideration are directly between applicant and foreign university
GST liability on fees charged to students	GST is leviable	Considered a supply under Section 7(1) of the CGST Act
GST liability on free services to students	No GST is leviable	Does not qualify as a supply

The authority ruled that the services provided to foreign universities qualify as an export of services, making them eligible for a refund of input tax credit. However, services provided to students in India for a fee are considered a taxable supply under the GST Act. Services provided to students for free under promotional offers do not qualify as a supply and are not liable to GST.

R Reasoning

The authority determined that the applicant acts on a principal-to-principal basis with foreign universities, thus the services do not constitute **intermediary services** under Section 2(13) of the IGST Act. Consequently, the services meet the criteria for **export of services** under Section 2(6) of the IGST Act. Regarding services to students, the authority held that these are independent supplies under Section 7(1) of the CGST Act and do not

qualify as a composite supply with the services provided to universities. Finally, services provided without consideration do not meet the definition of supply under the Act.

P Provisions Relied On

Section 2(6) of the IGST Act, 2017	Section 2(13) of the IGST Act, 2017
Section 7(1) of the CGST Act, 2017	Section 13(2) of the IGST Act, 2017
Section 97 of the CGST Act, 2017	Section 98 of the CGST Act, 2017

! For the Practitioner

This ruling provides significant relief to education consultants by confirming that commission income from foreign universities qualifies as an **export of service** and is not subject to the restrictive intermediary provisions. It clarifies that services provided to students in India are distinct taxable supplies, unless provided free of charge. Practitioners should note that the ruling relies heavily on recent judicial precedents regarding the definition of an intermediary.

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-eduguide hp india konkan lng-1.pdf

Prepared 12-10-2026.

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