M/s. MAHATMA PHULE KRISHI VIDYAPEETH, RAHURI

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 01/2021-22/B-155, Mumbai, dt. 28.09.2026 Dated **28.09.2026**

Q Questions Before the Authority

- Q1: Whether laboratory testing charges collected by Mahatma Phule Krishi Vidyapeeth from students, research scholars and faculty members as part of academic curriculum and research activities are exempt from GST under Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017?
- Q2: Whether laboratory testing charges collected by MPKV from government departments, private companies and the public for agricultural extension services (soil, seed, plant disease, water and feed testing) are exempt from GST as (a) services by a governmental authority in relation to functions entrusted to Panchayats or Municipalities, and/or (b) agricultural operations including testing services directly related to production of agricultural produce?
- Q3: Whether MPKV is liable to charge and collect GST on the laboratory testing charges collected in the ordinary course of its educational and extension activities?

F Facts

Mahatma Phule Krishi Vidyapeeth is a State agricultural university that runs soil, seed, water, plant pathology and animal feed testing laboratories. It charges nominal fees to students and research scholars, to farmers and government departments, and to private and semi-government companies whose products must be tested before registration. The applicant claimed these charges were outside GST as non-business, exempt educational services, or exempt agricultural or governmental services.

H Ruling

Lab testing charges from students, research scholars and faculty as part of curriculum and research	****Exempt****	Under entry 66(a) of Notification 12/2017-CT(R), as the university is an educational institution under para 2(y).
Lab testing charges for extension services from government departments, private companies and the public	****Not exempt****	Not covered by entry 4 or 5 (no Panchayat or Municipal function) and not by entry 54(a) or 54(f) (not SAC 9986).
Overall GST liability on the non-exempt lab testing services	****Taxable at 18% (CGST 9% and SGST 9%) under SAC 998346****	Services to students, research scholars and faculty remain exempt under entry 66(a).

The Authority held that the lab testing charges collected from students, research scholars and faculty are exempt under entry 66(a) of Notification 12/2017-CT(R). It held that the charges collected from farmers, government departments, companies and the public are not exempt under entries 4, 5, 54(a) or 54(f). It further held that those services are more appropriately classifiable under SAC 998346 and taxable at 18%.

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

R Reasoning

The Authority held that testing and reporting are a business under s.2(17) and that fees are consideration, so there is a supply under s.7(1). Entries 4 and 5 failed because lab testing is not a function entrusted to a Panchayat or Municipality under Article 243G or 243W, and agricultural extension in para 2(c) means farmer education or training. Entry 54(a) failed because the tests were not agricultural operations under SAC 9986, and the tested products were largely those of private firms. The services were instead treated as technical testing and analysis under SAC 998346. Entry 66(a) applied to services to students, scholars and faculty because MPKV's degree programmes qualify it as an educational institution under para 2(y)(ii).

P Provisions Relied On

Section 7(1)(a) of the CGST/MGST Act, 2017	Section 2(17) of the CGST Act, 2017 (definition of business)
Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, entries 4, 5, 54(a), 54(f) and 66(a)	
Notification No. 12/2017-CT(R), para 2(c) (agricultural extension), para 2(d) (agricultural produce) and para 2(y) (educational i…	
Notification No. 02/2018 dated 25.01.2018 (amendment to entry 66, as cited in para 5.9)	
Article 243G and Eleventh Schedule; Article 243W and Twelfth Schedule of the Constitution	
SAC 9986 and SAC 998346	

! For the Practitioner

The order is useful for university and government-funded labs. It supports exempt treatment of lab fees charged to students and scholars under entry 66(a), while confirming that fees charged to farmers, departments and companies for testing are taxable at 18% under SAC 998346. It does not decide whether MPKV is a governmental authority, because the Authority did not reach that question once the Article 243G/243W test failed. The order also gives no relief for extension testing on the basis of agricultural-operation or Panchayat-function entries.

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-mahatma_phule_krishi_vidyapeeth_rahuri_ara.pdf

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