Maneckji Cooper Education Trust

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-128/2018-19/B-117, Mumbai, dated 02/12/2019 (as printed o… Dated **03.12.2019**

Q Questions Before the Authority

- Whether the applicant's registration under the GST Act should be surrendered.

F Facts

The applicant is a charitable trust registered under the Bombay Public Trust Act, 1950 and under section 12A of the Income Tax Act, 1961. It runs the Maneckji Cooper school in Mumbai, which has operated since 1946. Its income includes school fees, interest, dividends, royalty from S. Chand & Co. on copyright in school textbooks (on which GST is now paid under reverse charge by the publisher), lease rent, and advertisement receipts in a school magazine. The applicant says that because it has no taxable income under GST, its registration has become redundant.

H Ruling

The Authority held that the question whether registration should be surrendered does not fall within any of the matters listed in section 97(2) of the CGST Act, and therefore it has no jurisdiction to rule on it. The application was rejected as **non-maintainable** . The order does not decide whether the applicant is liable to GST on any of its receipts. The applicant was told it could file a fresh application, and its representative said a separate application on the royalty question would follow.

R Reasoning

The Authority reviewed the questions admissible under section 97(2), namely classification, applicability of notifications, time and value of supply, input tax credit, liability to pay tax, whether the applicant is required to be registered, and whether an activity amounts to a supply. It found that surrender of an existing registration is not among these matters. It therefore held that no advance ruling can be issued on the question. The jurisdictional officer had earlier argued that the aggregate turnover exceeded the threshold, so registration should continue, but the Authority did not rule on that point. The order's operative part is a procedural rejection, so it contains no item-by-item answers.

P Provisions Relied On

Section 97(2) of the CGST Act, 2017 and the corresponding MGST Act provision

Section 98 of the CGST Act, 2017 and the MGST Act (form of the order)

Section 22(1) of the CGST/MGST Act (liability to register; cited by the jurisdictional officer, not decided)

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

Section 2(6) of the CGST/MGST Act (aggregate turnover; cited by the jurisdictional officer)

Notification No. 10/2019-Central Tax (small-supplier threshold; cited by the jurisdictional officer)

Notification No. 13/2017-Central Tax (reverse charge on services by authors; cited by the jurisdictional officer)

Notification No. 12/2017-Central Tax (Rate), entry 66 as amended (exemption for educational services; cited by the jurisdictio…

! For the Practitioner

This order is useful only as authority that an Advance Ruling Authority will not entertain a bare request to surrender or cancel GST registration, because it is not a section 97(2) matter. A practitioner should not rely on it for the substance of the trust's position. The order does not decide whether school fees, forms and sundries, advertisement income, lease rent, or royalty income are taxable or exempt. The reverse-charge question on royalty income was not ruled on and was left for a fresh application.

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 -> mah_aar_128_2018-19_b-117_03.12.2019_mcet.pdf

Prepared 14-11-2026.

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Pune (HQ)
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