

M/s MANIPAL ACADEMY FOR HIGHER EDUCATION

Authority for Advance Ruling — Karnataka

KAR ADRG 08 / 2018 Dated: 23rd April, 2018

Dated **23.04.2018**

Q Questions Before the Authority

- Whether collections made by the applicant under Manipal Arogya Suraksha Scheme from public on behalf of the insurance companies are liable to levy of tax considering the fact that the same are made merely as a collecting agent and the applicant is not engaged in provision of services ?

F Facts

The applicant provides educational and healthcare services and introduced the Manipal Arogya Suraksha Scheme in association with Trusts and NGOs to provide concessional healthcare benefits. Under the scheme, members of the public are insured by insurance companies, and the applicant collects insurance premiums from beneficiaries to pass on to the insurers. The applicant sought an advance ruling on whether collecting these premiums as an agent attracts GST.

H Ruling

The application for advance ruling was **dismissed as withdrawn** following the applicant's formal request to withdraw the matter. The Authority did not render any decision on the merits of the question.

R Reasoning

During the proceedings, the applicant submitted a letter dated 19.02.2018 informing the Authority of its intention to withdraw the application. The Authority considered the written request and granted permission to withdraw the application in accordance with the provisions under Section 98 of the CGST Act, 2017 and KGST Act, 2017.

P Provisions Relied On

Section 97, CGST Act, 2017

Section 98(4), CGST Act, 2017

Section 98(4), KGST Act, 2017

Rule 104, CGST Rules, 2017

Rule 104, KGST Rules, 2017

! For the Practitioner

This order is a **procedural dismissal as withdrawn** and contains no legal precedent or substantive ruling. It does not settle the taxability of insurance premium collections made by facilitating entities or collecting agents.

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 -> 08-manipal_academy-2-aar-order.pdf

Prepared 17-10-2026.

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