

M/s. Master Minds

Authority for Advance Ruling — Andhra Pradesh

AAR No.08 /AP/GST/2020 dated:05.03.2020

Q Questions Before the Authority

- Whether the services of supply of service of education as per the curriculum prescribed by the statutory authorities/ government to the students of the applicant for obtaining qualifications/ certificates of CA-Foundation, CA-Inter, CA-Final, CMA (ICWA)-Foundation, CMA-Inter, CMA-Final and Intermediate duly recognized by the respective statutory authorities/ government are exempted under Notification No.12/2017-CT (Rate) dt.28.06.2017 (entry no.66(a)), as amended?
- Whether the charges collected for providing accommodation to the students undergoing the above courses are exempted from GST as provided under Notification No.12/2017-CT (Rate) dt.28.06.2017 (entry no.14), as amended read with Circular No.32/06/2018-GST dt.12.2.2018 since the amount charged from the students by the hostel run by the applicant is less than Rs.1000/- per day?
- Whether the charges collected by the applicant for catering service by supplying food to the students undergoing the above courses are exempted from GST as provided under Notification No.12/2017-CT (Rate) dt.28.06.2017 (entry no.66(a)), as amended?

F Facts

The applicant is a proprietary firm providing coaching services for Chartered Accountancy (CA) and Cost Management Accountancy (CMA) courses, as well as Intermediate education. The applicant sought a ruling on whether these coaching services, along with the provision of food and accommodation to students, qualify for GST exemption as an educational institution. The applicant argued that their coaching is part of a curriculum leading to recognized qualifications.

H Ruling

Exemption for coaching services	Not eligible	Applicant does not qualify as an educational institution
Exemption for accommodation charges	Not eligible	Applicant does not qualify as an educational institution
Exemption for catering services	Not eligible	Applicant does not qualify as an educational institution

The Authority ruled that the applicant does not qualify as an educational institution under the relevant notifications. Consequently, the coaching services, as well as the supply of food and accommodation, are not eligible for the claimed GST exemptions. The applicant is required to pay GST on these services.

R Reasoning

The Authority reasoned that the applicant is not an educational institution as defined in Notification

No.12/2017-Central Tax (Rate) because it is not accredited, affiliated, or authorized by the statutory bodies (ICAI/ICWAI) to impart the curriculum. The coaching provided is merely a **facilitation or improvisation** for students to appear for exams, rather than being part of a curriculum prescribed by law. Furthermore, the applicant does not issue any recognized certificates or diplomas. Therefore, the services do not meet the criteria for exemption under entry 66(a) or entry 14 of the notification.

P Provisions Relied On

Section 97(2) of CGST/APGST Act, 2017

Notification No.12/2017-Central Tax (Rate) dated 28.06.2017

Circular No.32/06/2018-GST dated 12.02.2018

Circular No.85/04/2019-GST dated 01.01.2019

! For the Practitioner

This ruling clarifies that private coaching centers for professional courses like CA and CMA do not qualify as educational institutions for GST exemption purposes. It establishes that **lack of formal accreditation or affiliation** with the statutory body is a decisive factor. Practitioners should note that this ruling denies the exemption for both the core coaching services and ancillary services like food and accommodation provided by such centers.

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 -> [ap aar 08 2020 05.03.2020 mm.pdf](#)

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