

M/s. National Institute of Construction Management and Research (NICMAR)

Authority for Advance Ruling — Maharashtra

GST-ARA-23/2025-26/B-103

Dated **02.06.2026**

Q Questions Before the Authority

- Whether NICMAR University is a Body Corporate/artificial Judicial Person distinct from NICMAR Trust its sponsoring body or is the University and the Trust one entity.
- Whether NICMAR University will be required to obtain separate registration i.e. GSTIN based on the PAN of the University under the Goods and Service Tax, Act, 2017.
- Whether the exemption granted to Educational Institution vide mega exemption Notification 12/2017 dtd 28/06/2017 is limited to NICMAR University or whether NICMAR Trust too gets covered as Educational Institute.

F Facts

The applicant is a public charitable trust registered under the Societies Registration Act, 1860 and the Bombay Public Trust Act, 1950. They sought an advance ruling regarding the legal status of NICMAR University, its registration requirements under GST, and the applicability of educational exemptions to both the Trust and the University. Before the ruling could be issued on the merits, the applicant requested to withdraw their application.

H Ruling

The Authority allowed the applicant's request to withdraw the application voluntarily and unconditionally. Consequently, the Authority did not address the merits of the questions raised or provide any findings on the legal status or taxability of the applicant.

R Reasoning

The applicant filed a request to withdraw their application during the virtual preliminary e-hearing held on 21.05.2026. The Authority accepted this request under the provisions of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017. As the application was withdrawn, the Authority did not proceed to examine the merits or provide a ruling on the specific questions presented.

P Provisions Relied On

Section 98 of the Central Goods and Services Tax Act, 2017

Section 98 of the Maharashtra Goods and Services Tax Act, 2017



For the Practitioner

This order provides **no legal precedent** or guidance on the taxability of educational institutions or the status of trusts versus universities under GST. It serves only as a procedural record of the **withdrawal of the application**. Practitioners should note that the substantive issues raised remain unresolved by this Authority.

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 -> 3-gst-national institute of construction management and research nicmar 1 1.p..

Prepared 11-10-2026.

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