

M/s. UNITECH ENGINEERS (Prop: Mr. Naresh Arya)

Authority for Advance Ruling — Odisha

ORDER NO.01/ODISHA-AAR/2026-27, Date: 29.04.2026

Q Questions Before the Authority

- Whether or not, on the facts and in the circumstances of the case, the supplies of Coursera User License made by the Petitioner to OSDA is classifiable under Heading 9992 (Education Service)?
- Whether or not, on the facts and in the circumstances of the case, the Exemption under SLNo.72 of Notification No.12/2017-Central Tax (Rate) Dated 28-06-2017, as amended, is available to the Petitioner for supplies made by the Petitioner to OSDA?
- Whether, on the facts and in the circumstances of the case, the supplies made by the Petitioner is more appropriately classifiable under Heading 9973 (Leasing or Rental Services)?
- Alternatively, whether, on the facts and in the circumstances of the case, the supplies of User License to access online content of Coursera, proprietary digital platform made by the Petitioner is classifiable under Heading 9984 (Online Content Services)?

F Facts

The applicant acts as a distributor and sub-contractor for Coursera Inc., USA, supplying Coursera User Licenses to the Odisha Skill Development Authority (OSDA). These licenses grant technical students access to digital content and courses hosted on Coursera's proprietary platform. The applicant raises invoices on OSDA for these licenses, acting as a principal in the transaction.

H Ruling

Classification under Heading 9992	Negative	The supply is not an education service.
Exemption under SLNo.72 of Notification No.12/2017-CT (Rate)	Not applicable	The conditions for exemption were not met.
Classification under Heading 9973	Classifiable under Heading 9973, specifically SAC 997331	Licensing services for the right to use computer software and databases.
Classification under Heading 9984	Refer answer to Question No.03 above	Heading 9973 is considered more specific.

The Authority ruled that the supply of User Licenses does not constitute Education Services or qualify for the requested exemption. It determined that the transaction is most appropriately classified as a licensing service for the right to use computer software and databases under Heading 9973. The alternative classification under Heading 9984 was rejected in favor of the more specific Heading 9973.

R Reasoning

The Authority reasoned that the applicant does not impart education or training, but merely facilitates access to a platform, thus failing the criteria for Heading 9992. It found that OSDA is an autonomous body and not the State Government, disqualifying it from the exemption under Notification No. 12/2017-CT (Rate). The transaction was determined to be a **grant of a right to access** intellectual property, which falls under the **specific classification** of SAC 997331. The Authority applied the principle that where a service is capable of differential treatment, the most specific description must be preferred over a general one.

P Provisions Relied On

Section 97 of the CGST Act, 2017

Section 98 of the CGST Act, 2017

Notification No. 12/2017-Central Tax (Rate) dated 28-06-2017

Notification No. 11/2017-CT (Rate)

! For the Practitioner

This ruling clarifies that the supply of access to digital educational platforms by a third-party distributor is **taxable as a licensing service** under SAC 997331 rather than as an exempt education service. It serves as a precedent for distributors of digital content to government-affiliated bodies to avoid misclassification. It does not decide on the taxability of the underlying content if provided directly by the platform owner.

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 -> [unitech_engineers.pdf](#)

Prepared 11-10-2026.

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