

M/s. Omnisoft Technologies Private Limited

Authority for Advance Ruling — Gujarat

ADVANCE RULING NO. GUJ/GAAR/R/2018/15 dated 23.08.2018

Q Questions Before the Authority

- The activity provided by UCMAS using abacus whether qualifies for exemption from the payment of GST?

F Facts

The applicant is engaged in the education sector, specifically providing a child development program called UCMAS which uses the abacus as a tool to enhance mental capabilities like concentration, memory, and visualization. The applicant argued that this training constitutes a recreational activity relating to an art, thereby seeking an exemption from GST. The program is optional and not part of the core school curriculum.

H Ruling

Exemption for UCMAS training

Not exempt

Does not qualify as recreational activity relating to arts or culture

The Authority ruled that the applicant is not entitled to the claimed exemption. It held that the training provided by UCMAS does not qualify as a recreational activity relating to arts or culture under the relevant notifications.

R Reasoning

The Authority relied on the dictionary definition of 'Art' as the expression of human creative skill typically in a visual form, concluding that mental arithmetic and abacus training do not fall within this meaning. It further examined the scheme of classification of services under Heading 9996 and found no support for the applicant's classification. The ruling turned on the interpretation of Sl. No. 80 of Notification No. 12/2017-Central Tax (Rate) and corresponding state and integrated tax notifications. The Authority also noted that previous judicial decisions cited by the applicant were based on different service tax laws and are not applicable to the current GST regime.

P Provisions Relied On

Section 97(2)(e) of the CGST Act, 2017

Sl. No. 80 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017

Sl. No. 83 of Notification No. 09/2017-Integrated Tax (Rate) dated 28.06.2017

Notification No. 12/2017-State Tax (Rate) dated 30.06.2017



For the Practitioner

This ruling clarifies that **abacus-based mental development programs** do not qualify for the GST exemption intended for recreational activities relating to arts or culture. It serves as a precedent for similar coaching centers seeking to classify their services as recreational to avoid tax. Practitioners should note that the Authority strictly interpreted 'art' and rejected the application of older service tax precedents to the current GST framework.

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 -> [guj.15-2018-19 dt 30.07.18 otpl.pdf](#)

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