M/s Sachdeva Colleges Ltd., 29, South Patel Nagar, New Delhi (also printed as "Sachdeva College Ltd." in the Brief Facts)

Authority for Advance Ruling — Haryana

ADVANCE RULING NO.HAR/HAAR/R/2019-20/19 (In Application No.: 19/2… Dated **28.01.2020**

Q Questions Before the Authority

- Whether the applicant is liable to pay GST/IGST on training given to students at the behest of the Directorate of Welfare of Scheduled Caste and Backward Classes Department, Haryana, under a programme whose total expenditure is borne by the State Government, including State, sharing-basis and centrally sponsored schemes, and in particular whether Entry No. 72 of Haryana Notification No. 47/ST-2 dated 30.06.2017 grants exemption for such training.
- Whether the applicant is liable to be registered under the State of Haryana under HGST/CGST in view of the facts of the case.

F Facts

The applicant, a company incorporated under the Companies Act, provides training at its premises in New Delhi to candidates sponsored by the Directorate of Welfare of Scheduled Caste and Backward Classes Department, Haryana, under letters dated 07.11.2017. An agreement attested by a notary on 21.11.2017 governs the arrangement, and the training fee is said to be received from the Directorate and reflected in the fee structure. The applicant characterises the activity as education, relying on the Supreme Court decision in Loka Shiksha Trust v. CIT.

H Ruling

The Authority rejected the application under Section 98(2) of the CGST/HGST Act because the applicant did not appear at the personal hearings fixed for 09.01.2020 and 28.01.2020. Since the Authority must pronounce within 90 days of receiving the application, it held that no further opportunity of hearing could be granted. The questions on tax liability, the Entry 72 exemption and registration were therefore not decided on their merits.

R Reasoning

The Authority first examined admissibility. Notices of appearance were issued for 09.01.2020 and 28.01.2020, and the applicant attended neither. Relying on the statutory 90-day timeline for pronouncing a ruling, the Authority held that a further hearing could not be allowed and rejected the application under Section 98(2). The order contains no analysis of the Entry 72 exemption or of registration liability.

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

P Provisions Relied On

- Section 97(2)(e) of the CGST/HGST Act, 2017 (determination of liability to pay tax)
- Section 97(2)(f) of the CGST/HGST Act, 2017 (whether applicant is required to be registered)
- Section 98(2) of the CGST/HGST Act, 2017 (rejection of application)
- Section 98 subsection (5) or (6) of the CGST/HGST Act, 2017 (90-day timeline; the subsection number is not clearly legible in…
- Entry No. 72 of Haryana Government Excise & Taxation Department Notification No. 47/ST-2 dated 30.06.2017 (raised in the…
- Loka Shiksha Trust v. CIT (cited by the applicant on the meaning of education)

! For the Practitioner

This is a procedural rejection, so it offers no guidance on whether training funded by a State or centrally sponsored scheme qualifies for the Entry 72 exemption or on registration. Its practical value is as a caution: a ruling applicant who does not attend the hearings risks outright rejection, given the 90-day limit. A practitioner seeking a merits position on Entry 72 should look elsewhere. The order does not decide whether the applicant must register in Haryana.

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 -> har_aar_19_2019-20_28.01.2020_scl.pdf

Prepared 17-11-2026.

About Patron Accounting LLP

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