

Simple Rajendra Shukla

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-06/2017/B- 09, Mumbai, dt. 09/03/2018

Dated **09.03.2018**

Q Questions Before the Authority

- Whether the services related to providing the coaching for entrance examination will come in the ambit of Goods and Service Tax.

F Facts

The applicant operates a private coaching institute named Simmple Shukla Tutorials. The business provides teaching services to students of Class XI and XII science to prepare them for entrance examinations related to MBBS, Engineering, and other science-related fields.

H Ruling

Coaching for entrance examination **Taxable at 18% total** 9% CGST and 9% MGST

The authority ruled that the services provided by the applicant are taxable. Consequently, the coaching services are subject to GST at the rate of 9 percent under the CGST Act and 9 percent under the MGST Act.

R Reasoning

The authority examined whether the applicant qualified as an educational institution under Notification No. 12/2017-Central Tax (Rate). It concluded that the applicant's private institute does not provide education as part of a curriculum for a recognized qualification or an approved vocational course. Therefore, the applicant does not meet the definition of an educational institution and is not eligible for the **exemption** provided under the notification. The services are thus classified as taxable education services under Heading 9992.

P Provisions Relied On

Section 9(1) of MGST and CGST Act, 2017

Notification No. 11/2017-Central Tax (Rate)

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

! For the Practitioner

This ruling clarifies that private coaching centers that do not award recognized qualifications or follow a formal curriculum do not qualify as educational institutions for GST exemption purposes. It confirms that such coaching services are **fully taxable** at the standard rate. Practitioners should use this to advise clients that private tuition and entrance exam coaching centers are outside the scope of the educational service exemption.

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 -> [maharashtra gst-ara-06_2017_dt_9.3.18_srs.pdf](#)

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