

State Co-Operative Union

Authority for Advance Ruling — Keralam

ADVANCE RULING No. KER 32/2025, Dated: 09.10.2025

Dated **09.10.2025**

Q Questions Before the Authority

- Whether the applicant is liable for exemption under Sl No. 66 of the Notification No. 12/2017- Central Tax, dated: 28.06.2017?

F Facts

The applicant is a statutory body established by the Government of Kerala that provides co-operative education and training. It conducts courses such as Junior Diploma in Co-operation (JDC) and Higher Diploma in Co-operation and Business Management (HDC & BM) for employees and students. These courses are recognized by the Government of Kerala and the Co-operative Service Examination Board as basic qualifications for employment in co-operative societies.

H Ruling

Liability for exemption under Sl No. 66 of Notification No. 12/2017-Central Tax

Yes, the applicant is eligible for GST exemption

Applicable to services provided in connection with educational services

The Authority ruled that the applicant is eligible for GST exemption on the supply of services provided in connection with educational services. It concluded that the applicant qualifies as an educational institution under the relevant notification because its courses are part of a curriculum for obtaining a qualification recognized by law.

R Reasoning

The Authority determined that the applicant falls under the definition of an **educational institution** as per clause (ii) of paragraph 2(y) of Notification No. 12/2017-Central Tax (Rate). The courses provided are recognized by law for employment purposes, and the applicant maintains a structured educational process including syllabus, teaching, and evaluation. Consequently, the services provided to students are covered under **Entry 66(a)** of the said notification, which exempts services provided by an educational institution to its students, faculty, and staff.

P Provisions Relied On

Section 97(2) of the CGST Act, 2017

Serial No. 66 of Notification No. 12/2017-Central Tax (Rate), dated 28.06.2017

Clause 2(y) of Notification No. 12/2017-Central Tax (Rate)



For the Practitioner

This ruling confirms that statutory bodies providing vocational or professional training that leads to **government-recognized qualifications** qualify for GST exemption under Entry 66. It provides a strong precedent for other training institutes to claim exemption if they can demonstrate their curriculum is legally recognized for employment. It does not apply to informal training or coaching that does not culminate in a qualification recognized by law.

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 -> 4-state_co.operative_union.pdf

Prepared 15-10-2026.

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