# THE LEPROSY MISSION TRUST OF INDIA

Authority for Advance Ruling — Maharashtra

**NO.GST-ARA-116/2018-19/B-44, Mumbai, dt. 26/04/2019 (the date is hand…** Dated **26.04.2019**

## Q Questions Before the Authority

- Whether services provided under vocational training courses recognized by National Council for Vocational Training (NCVT) or Jan Shikshan Sansthan (JSS) are exempt either under Entry No. 64 of the exemption list of the Goods and Service Tax Act 2017 or under the 'Educational Institution' definition in Notification 22/Central Tax (Rate)?
- Whether services provided under vocational training courses provided by the applicant are exempt under Entry No. 66 of 'Notification 22/2017 - Central Tax (Rate)' (raised in the additional submissions dated 03.04.2019; the order's reasoning refers to Notification 12/2017 CT (Rate)).

## F Facts

The applicant, an NGO registered under section 12A of the Income Tax Act 1961, runs vocational training courses at its Nashik centre, mainly for leprosy-affected persons and their families. The formal NCVT-affiliated trades are Diesel Mechanic, COPA, Welder and Motor Mechanic. The applicant also runs a 2/3 wheeler mechanic course it describes as JSS-recognized, along with informal trades (offset printing, electrician and wiring, tailoring) certified only by the applicant's own TLM certification. The applicant sought a ruling on whether these courses are exempt.

## H Ruling

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| **Exemption under Entry 64 of the exemption list, or under the 'educational institution' definition in Notification 22, for services under NCVT or JSS-recognized vocational courses** | **No (answered in the negative)** | Entry 64 covers services by the Central or State Government, a UT or a local authority, and the applicant is none of these. The applicant does not fall within clauses (i) or (ii) of the educational institution definition. |
| **Exemption under Entry No. 66 (Sr. No. 66(a)) of Notification 12/2017 CT (Rate) for the applicant's vocational training courses** | **Exempt for Diesel Mechanic, COPA, Welder and Motor Mechanic only, under Sr. No. 66(a)** | Exemption applies because these are NCVT-affiliated courses run by an industrial training institute or centre, which makes them approved vocational education courses. The JSS 2/3 wheeler course was not supported by evidence, and the informal trades are not covered. |

The authority answered Question 1 in the negative: services under NCVT or JSS-recognized courses are not exempt under Entry 64 or under the educational institution definition in Notification 22. On Question 2, it held that only the Diesel Mechanic, COPA, Welder and Motor Mechanic courses are **exempt under Sr. No. 66(a) of Notification 12/2017 CT (Rate)** . The order does not extend that exemption to the JSS course or the informal trades.


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

## R Reasoning

The authority held that Entry 64 applies only to services by Central or State Governments, UTs or local authorities, so it cannot benefit a non-governmental applicant. It then tested the 'educational institution' definition, noting that the applicant falls only within clause (iii), which requires education as part of an approved vocational education course. Under the definition of that term, a course run by an industrial training institute or centre affiliated to NCVT or a State Council qualifies. The four NCVT-affiliated trades met this test, so their services fall within Sr. No. 66(a) and attract a NIL rate. The JSS course was not supported by any evidence of recognition, and the informal trades were conceded by the applicant to be non-recognized, so the exemption was not extended to them.

## P Provisions Relied On

- Notification 12/2017 CT (Rate) dated 28.06.2017, Entry 64 (exemption list)
- Notification 12/2017 CT (Rate) dated 28.06.2017, Sr. No. 66(a) and the proviso to Sr. No. 66
- Notification 12/2017 CT (Rate), definition of 'educational institution' (clause 2(y))
- Notification 12/2017 CT (Rate), definition of 'approved vocational education course' (clause 2(h))
- Notification 22/Central Tax (Rate) dated 28.06.2017 (cited by the applicant for the definitions)
- Apprentices Act, 1961 (designated trades)
- Section 98 of the CGST Act 2017 and the MGST Act 2017 (ruling power)

## ! For the Practitioner

A practitioner advising a charitable training provider can use this order to show that NCVT-affiliated courses run by an affiliated institute can qualify as approved vocational education courses and so get NIL rate under Sr. No. 66(a). The order does not decide whether a JSS-recognized course qualifies, since the applicant gave no evidence of recognition, and it does not deal with informal or self-certified trades. The concerned officer had also asked whether the exemption is limited to the strength sanctioned by DGET and whether the affiliations remain valid today, and the order does not answer either point. The ruling binds only the applicant.

### 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 aar 116 2018-19 tlmti 26.04.19.pdf

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