NATION TAX MARKET	**KERALA AUTHORITY FOR ADVANCE RULING** **GOODS AND SERVICES TAX DEPARTMENT** **TAX TOWER, THIRUVANANTHAPURAM**

BEFORE THE AUTHORITY OF : Shri Jomy Jacob IRS &

: Shri Mansur M.I.

Legal Name of the applicant	ADDITIONAL SKILL ACQUISITION PROGRAMME KERALA
GSTIN	32AAUCA6891N1ZT
ARN	AD3203250301011
Address	KINFRA Film and Video Park, Thiruvananthapuram, Kerala- 695585
Advance Ruling sought for	1) What is the appropriate classification of the services supplied by M/s ASAP by way of education and vocational training? a. In relation to the courses approved by Government of Kerala as enclosed in Exhibit 1. b. In relation to the courses approved by NCVET. c. In relation to courses where consideration is received from govt/ agencies/other corporates arising out of CSR. 2) Whether the exemption in Notification 12/2017-CT (rate) applies to the services supplied as per Entries 4,66,69 of the said notification? 3) Whether the applicant is liable to pay tax on the said supplies of services?
Date of Personal Hearing	19.05.2025

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Authorized Representative	Shri.Unnikrishnan M , Chartered Accountant.

ADVANCE RULING No.KER/17/2025 Dated 01.07.2025

1. M/s. Additional Skill Acquisition Programme Kerala (hereinafter referred to as the applicant) is an undertaking of the Higher Education Department, Government of Kerala, that focuses on skilling students and general community to enhance their employability. Instituted in 2012, ASAP converted into ASAPK as a Company under Section 8 of the Companies Act 2013, fully owned by Government of Kerala and was incorporated on 22.01.2021.

2. At the outset, the provisions of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as CGST Act) and the Kerala State Goods and Services Tax Act, 2017 (hereinafter referred to as KSGST Act) are same except for certain provisions. Accordingly, a reference hereinafter to the provisions of the CGST Act, Rules and the Notifications issued thereunder shall include a reference to the corresponding provisions of the KSGST Act, Rules and the notifications issued thereunder.

3. The details of the issues on which advance ruling is sought are given above and are not being reproduced.

4. The contentions of the applicant:

4.1 The applicant, M/s. Additional Skill Acquisition Programme Kerala (ASAPK), is a Section 8 company (incorporated 22.01.2021) fully owned by the Government of Kerala, succeeding an undertaking of the Higher Education Department established in 2012. Its primary objectives are to enhance youth employability through skill training, STEM education, and capacity building for stakeholders, targeting students, NEET youth, workers, returnees, women, and disadvantaged groups. ASAPK designs courses, conducts examinations, issues certifications, and delivers training via accredited agencies, collecting fees from

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students and disbursing service charges to agencies. It has established Centers of Excellence (CoEs) in advanced technologies (AR/VR, Drones, EV, Automotive, Semiconductor, 5G) across Kerala and is empanelled by the State Government as a Professional Skill Training Agency for the Four-Year Under Graduate Program (FYUGP). Previously, the Kerala Advance Ruling Authority (AAR No. KER/28/2023 dated 06.10.2023) denied its claim for GST exemption under Notification 12/2017-CT(Rate) (Entries 66 or 69), holding it did not qualify as an "educational institution," a ruling not appealed by the applicant. The applicant now seeks a fresh ruling under Section 103(1) and (2) of the CGST Act, citing changed law and circumstances, specifically the amendment via Notification 08/2024-CT(Rate) (effective 10.10.2024), which expands Entry 69 to exempt services provided by NCVET-recognized Awarding Bodies, Assessment Agencies, and Training Bodies accredited with such Awarding Bodies for specified skill programs. Additionally, the applicant highlights its State recognition to conduct training courses (Exhibit 1), MoUs with universities for skill training under a revenue-sharing model (Exhibit 2), its empanelment for FYUGP (Exhibit 3), and receipt of training fees from organizations under CSR/other obligations (Exhibit 4) as further grounds supporting its maintainability and claim for exemption under the amended notification.

4.2 The applicant asserts that the application is maintainable under Section 103(1)/(2) of the CGST Act due to material changes in law and facts affecting exemption eligibility. It claims qualification under Entry 66 of Notification 12/2017-CT(Rate) (exemption for educational institutions), relying on the precedent *M/s. Uralungal Labour Contract Co-operative Society Ltd.* (*Advance Ruling No. KER/126/2021 dated 31.05.2021*), where exemption was granted based on State-recognized educational courses. The applicant analogously highlights its own courses formally recognized by the Government of Kerala (Education Department). Alternatively, it invokes Entry 69 (as amended by Notification 08/2024-CT(Rate) effective 10.10.2024), contending it qualifies as both an awarding body and assessing body recognized by the National Council for Vocational Education and Training (NCVET) for vocational skill training services.

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Without prejudice, the applicant argues it constitutes a "governmental authority" under Section 2(16)(b) of the IGST Act, as it is:

(i) A Section 8 company owned by the Kerala Government, falling under the statutory definition of "any other body including society, trust or corporation";
(ii) Performing functions mandated under Entry 23 of the Eleventh Schedule (Article 243G) of the Constitution (*vocational education and training*). Subsidiary claims are made under Entries 4 and 5 of Notification 12/2017-CT(Rate) (services by governmental authorities). Jurisdiction under Section 97(2) is affirmed for:
(a) Classification of services;
(b) Applicability of exemption notifications;
(e) Determination of tax liability.

5. Personal Hearing:

The applicant was granted an opportunity for a personal hearing on 19.05.2025. Shri.Unnikrishnan M , Chartered Accountant represented for the applicant in personal hearing. In the hearing the representative reiterated the contentions in the application.

6. Comments of the Jurisdictional Officer:

The application was forwarded to the jurisdictional officer as per provisions of Section 98(1) of the CGST Act. The jurisdictional officer has not offered any comments and hence it is presumed that the jurisdictional officer has no specific comments to offer. It is also construed that there are no proceedings pending on the issue against the applicant.

7. Discussion and Findings:

7.1. On carefully reviewing the advance ruling application, the statement of facts, and the submissions made during the personal hearing, we have found that the questions for which the advance ruling is being sought fall within the scope of clause (b) & (e) of sub-section (2) of Section 97 of the CGST Act, which pertain to the "applicability of a notification issued under the provisions of this Act" and the

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"determination of the liability to pay tax on any goods or services or both". Therefore, the application has been accepted for further consideration based on its merits. It is also held that the advance ruling is maintainable in view of the changed circumstances of the case.

7.2 The matter has been examined in detail. The primary issue for determination is the appropriate classification and the eligibility of exemption {as per Notification 12/2017-CT (rate)} of the educational and vocational training services supplied by M/s. ASAP, which comprises three categories:

(a) Courses approved by the Government of Kerala, as documented in Exhibit 1;

(b) Courses approved by the National Council for Vocational Education and Training (NCVET); and

(c) Courses where consideration is received from government agencies or corporate entities under Corporate Social Responsibility (CSR) initiatives.

7.3 As per Government of Kerala G.O. (Rt) No. 1615/2024/HEDN dated 30-12-2024, issued by the Higher Education (ASAP) Department, the State Government has formally recognized 102 courses of ASAP Kerala as "Government approved courses," fully compatible with the Four Year Undergraduate Programme (FYUGP) scheme under NEP 2020. The submitted annexure reveals 102 courses approved by the Government of Kerala, including training programs for Tally accounting, various skill development courses, language instruction, therapeutic programs, and financial and marketing courses. We determine these courses appropriately fall under Service Accounting Code (SAC) 999294, classified as "Other education and training services not elsewhere classified." Regarding courses purportedly approved by NCVET and those funded through government/CSR channels, the applicant has not provided specific course listings or supporting documentation. Consequently, we cannot render a definitive classification for these categories. However, we note that if these services are indeed educational and vocational in nature, they would generally fall under the broader SAC 9992 classification for education services.

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7.4 The second question is whether the exemption in Notification 12/2017-CT (rate) applies to the services supplied as per Entries 4,66,69 of the said notification. The third question is whether the applicant is liable to pay tax on the said supplies of services.

7.4.1 With regard to point 7.2 (a) above, it is seen that the 102 courses in question are approved by the Government of Kerala. It is further observed that these courses are to be conducted by ASAP at Centres of Higher Education as part of the Four-Year Undergraduate Programme (FYUGP). The FYUGP is a major reform introduced under the National Education Policy (NEP) 2020, providing for a four-year bachelor's degree structure with multiple exit options, thereby replacing the traditional three-year model. As per Entry No. 66 of Notification No. 12/2017- Central Tax (Rate) dated 28-06-2017, services provided by an educational institution to its students, faculty, and staff are exempt from GST. The term "educational institution," as defined in the said notification, includes any institution imparting education as part of a curriculum for obtaining a qualification recognised by any law for the time being in force. Based on the details submitted by the applicant, along with the Government of Kerala's order cited above, it is evident that the 102 courses in question form part of a curriculum that leads to a qualification recognised by law, as they are components of the FYUGP. It is also pertinent to note that the notification does not require such courses to be integral to the completion of the degree or mandate them as prerequisites for the award of the qualification. The only requirement is that the course should form part of the curriculum. In view of the above, we are of the considered opinion that the 102 courses listed by the applicant, being approved by the Government of Kerala and conducted as part of an undergraduate programme, are eligible for exemption from GST under Entry No. 66 of Notification No. 12/2017- Central Tax (Rate) dated 28-06-2017.

7.4.2 With regard to point 7.2 (b) above, the issue for consideration is whether the applicant is eligible for exemption from GST in relation to the courses approved by the National Council for Vocational Education and Training (NCVET).

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In support of their claim, the applicant has relied upon Notification No. 08/2024 – Central Tax (Rate) dated 08-10-2024, which amends certain provisions of the exemption Notification No. 12/2017 – Central Tax (Rate) dated 28-06-2017. Entry 69 of Notification No. 12/2017-CT(Rate), dated 28.06.2017, as originally notified, provided exemption to services supplied by skill development entities affiliated to the National Skill Development Corporation (NSDC), such as: (a) NSDC itself; (b) Sector Skill Councils (SSCs) approved by NSDC; (c) assessment agencies approved by NSDC/SSCs; and (d) training partners approved by NSDC/SSCs. The exemption applied when such services were provided in relation to (i) the National Skill Development Programme (NSDP) implemented by NSDC, (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme or (iii) any other scheme implemented by NSDC. Thus, the exemption was earlier NSDC-centric, applying mainly to NSDC-approved ecosystem players. Subsequently, to align the exemption framework with the updated institutional structure under the National Council for Vocational Education and Training (NCVET), which was constituted as the apex regulator for the skill ecosystem (replacing the erstwhile NCVT and National Skill Development Agency), the Government issued Notification No. 08/2024-CT(Rate), dated 08.10.2024. This Notification substituted the text of Entry 69 with effect from 10.10.2024. The revised Entry 69 now exempted services provided by: (a) NSDC (b) NCVET (c) an Awarding Body recognized by NCVET (d) an Assessment Agency recognized by NCVET or (e) a Training Body accredited with an Awarding Body recognized by NCVET. The exemption covered services in relation to (i) the National Skill Development Programme or any other scheme implemented by NSDC; (ii) vocational skill development courses under the National Skill Certification and Monetary Reward Scheme or (iii) any NSQF-aligned qualification or skill approved by NCVET. While this amendment appropriately expanded the scope to include NCVET-recognized entities (such as the applicant, ASAP Kerala, recognized as an Awarding Body by NCVET), it inadvertently removed the express reference to NSDC-approved training partners. As a result, from 10.10.2024 onwards, NSDC training partners who were not accredited under NCVET temporarily lost the benefit of the exemption under Entry 69. Realizing this

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unintended consequence, the GST Council in its 55th meeting recommended restoring the exemption to NSDC training partners. Accordingly, the Government issued Notification No. 06/2025-CT(Rate), dated 16.01.2025, effective from the same date, further amending Entry 69 to reinstate the exemption for NSDC-approved training partners as well. Simultaneously, CBIC also issued Circular No. 245/02/2025-GST, clarifying that during the interim period (10.10.2024 to 15.01.2025), a compassionate approach may be adopted regarding GST already collected or not collected by such NSDC training partners. Thus, as of date, Entry 69 exempts services provided both by NCVET-recognized bodies (such as the applicant) as well as by NSDC-approved training partners, provided such services relate to NSDC schemes or NSQF-aligned qualifications approved by NCVET.

7.4.3 Upon verification of the documents submitted by the applicant, it is observed that an agreement dated 05-07-2022 was executed between ASAP Kerala and the National Council for Vocational Education and Training (NCVET), under which the applicant has been formally recognised as an Awarding Body for a period of three years commencing from the date of the agreement. In view of this, the applicant squarely qualifies as an "Awarding Body recognized by the National Council for Vocational Education and Training" as described in sub-entry (c) of Entry No. 69 of Notification No. 12/2017-CT (Rate), as substituted vide Notification No. 08/2024-CT (Rate) dated 08-10-2024 and effective from 10-10-2024. It is noted that the agreement is valid up to 04-07-2025. No documentary evidence of renewal beyond this date has been furnished at present. Accordingly, this ruling is issued on the presumption that the said NCVET recognition will continue to remain valid beyond 04-07-2025.

7.4.4 However, for being eligible for the said exemption, as per Entry No. 69 inserted in Notification No. 12/2017-Central Tax (Rate) dated 28-06-2017, the courses must relate to:

(i) the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation; or

(ii) a vocational skill development course under the National Skill Certification

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and Monetary Reward Scheme; or

(iii) any National Skill Qualification Framework (NSQF) aligned qualification or skill, in respect of which the National Council for Vocational Education and Training (NCVET) has approved a qualification package.

Thus, it needs to be verified whether the courses relate to NSDC schemes or NSQF-aligned qualifications approved by NCVET. In this regard, vide letter dated 30-06-2025, they provided certain details, including information available on their website and the NCVT website regarding the approval of courses. From the website of ASAP, it is seen that 16 courses, as listed below, offered by them are approved by NCVET. The NSQF level of each course and validity etc. are given in the website **(www.nqr.gov.in)** maintained by national qualification register. However, the course at Sl No 15 in the website of ASAP., Communicative English Teacher could not be found in the website of NQR.

S.No.	QP Code	Name of the Course
1	2022/ITES/ASAP/06361	AI-Machine Learning Developer
2	2020/ITES/ASAP/03802	Certificate course in coding skills
3	2022/ITES/ASAP/06360	Business Analytics
4	QG-04-CO-00088-2023-V1-ASAP	Marine Structural Fitter and Fabricator
5	QG-04-IT-00404-2023-V1-ASAP	Rust Developer
6	QG-04-AG-01972-2024-V1-ASAP	Hydroponics Producer
7	QG-5.5-ME-02601-2024-V1-ASAP	Advanced Communicative English and Professional Skills Trainer
8	NM-04-ME-02706-2024-V1-ASAP	Fundamentals of Content Writing
9	NM-4.5-IT-02990-2024-V1-ASAP	Fundamentals of Data Visualization with Tableau
10	ASP/CSC/N0101	Fundamentals of calibration and quality concepts of metrological instruments

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11	ASP/HSS/Q0301 (v1.0)	Ayurveda Therapist
12	To be updated	MERN Stack Developer
13	https://www.nqr.gov.in/qualifications/13250	Logistics and supply chain analyst
14	To be updated	Assistant offset printing operator
15	QG-05-ET-04093-2025-V2-ASAP	Communicative English Trainer
16	QG-5.5-CO-03517-2025-V1-ASAP	Road Construction Engineer

Therefore, the above courses approved by NCVET shall be eligible for exemption under Sl. No. 69 of Notification No. 12/2017-Central Tax (Rate) dated 28-06-2017, as amended. With regard to Course at Sl No 15 above, which is not available in the website of national Qualification Register **(www.nqr.gov.in)**, the Ruling would be applicable subject to the condition that same is a National Skill Qualification Framework (NSQF) aligned qualification or skill, in respect of which the National Council for Vocational Education and Training (NCVET) has approved a qualification package. Any course that is newly added to the above list shall also be eligible for the exemption, while any course removed from the list shall cease to be eligible for exemption under the said notification.

7.4.5 With regard to point 7.2 (c) above, the question for consideration is whether the applicant is eligible for exemption from GST in respect of courses for which consideration is received from the Government, government agencies, or other corporate entities as part of their Corporate Social Responsibility (CSR) obligations. In this regard, it is noted that the applicant has not cited any specific notification under which exemption is being claimed. Merely stating that the courses are funded by the Government, agencies, or corporates is not sufficient to arrive at a conclusive finding. It is pertinent to note that eligibility for exemption depends on the nature of the course and the manner in which it is conducted, rather than the source of funding. For instance, CSR funding by itself does not confer any GST exemption. Unless the training falls under Entry 66 (as part of a curriculum recognized by law) or Entry 69 (as an NSDC/NCVET-approved skill course), the service is taxable. In the absence of relevant documentary evidence

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or a specific notification being cited, and based on the limited information available, this Authority is unable to render a ruling on this question.

7.4.6 Since the applicant has sought clarification on whether the services rendered by them are exempt under Sl. No. 4 of Notification No. 12/2017-Central Tax (Rate) dated 28-06-2017, the same needs to be examined. The said serial number provides exemption for services provided by the Central Government, State Government, Union Territory, local authority, or a governmental authority, by way of any activity in relation to any function entrusted to a municipality under Article 243W of the Constitution. However, on examining the Kerala Municipality Act, it is observed that while the responsibility for the "promotion of cultural, educational, and aesthetic aspects" is entrusted to municipalities under Article 243W, the actual imparting of education does not fall within their mandated functions. Hence, it is our opinion that the services provided by the applicant do not qualify for exemption under Sl. No. 4 of Notification No. 12/2017-Central Tax (Rate) dated 28-06-2017.

8. Given the observations stated above, the following rulings are issued;

RULING

Question:1. What is the appropriate classification of the services supplied by M/s. ASAP by way of education and vocational training?

a. In relation to the courses approved by Government of Kerala as enclosed in Exhibit 1.

b. In relation to the courses approved by NCVET.

c. In relation to courses where consideration is received from govt/ agencies/other corporates arising out of CSR.

Ruling:

a) In relation to the courses approved by the Government of Kerala (as listed in Exhibit 1 of the application), the services are classified under SAC 999294 - Other education and training services not elsewhere classified.

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b) In relation to the courses approved by NCVET, and the courses where consideration is received from government agencies or corporates (including CSR funding), due to insufficient details regarding individual courses, no specific SAC can be assigned at this stage. However, since these services are educational and vocational in nature, they would broadly fall under Heading 9992- Education Services.

Question:2. Whether the exemption in Notification 12/2017-CT (rate) applies to the services supplied as per Entries 4,66,69 of the said notification?

Ruling:

a. Exemption under Entry 66 is applicable to services related to courses approved by the Government of Kerala.
b. Exemption under Entry 69 is applicable to services related to NCVET-approved courses (NSQF aligned qualification), subject to the conditions specified under Entry 69 being satisfied.
c. In respect of services where consideration is received from government agencies or corporates (including CSR funding), as no specific exemption notification or supporting evidence has been cited by the applicant, the Authority is unable to render a ruling on this part of the question.

Question:3. Whether the applicant is liable to pay tax on the said supplies of services?

Ruling:

a. The applicant is not liable to pay GST on services related to (i) courses approved by the Government of Kerala (Exhibit 1), and (ii) NCVET-approved courses that are aligned with the National Skills Qualification Framework (NSQF), as these meet the conditions prescribed under Entries 66 and 69 of Notification No. 12/2017-Central Tax (Rate), as amended.

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b. In respect of services where consideration is received from government agencies or corporates (including CSR funding), as no specific exemption notification or supporting evidence has been cited, the Authority is unable to render a ruling.

Jomy Jacob IRS
Additional Commissioner of Central Tax
Member

Mansur M.I.
Joint Commissioner of State Tax
Member

To

M/s. Additional Skill Acquisition Programme Kerala,
KINFRA Film and Video Park,
Trivandrum, Kerala- 695585.

OFFICE OF THE COMMISSIONER STATE G.S.T.D KERALA ★ THIRUVANANTHAPURAM ★

Copy submitted to:-

1. The Chief Commissioner of Central Tax and Central Excise, Thiruvananthapuram Zone, C.R.Building, I.S.Press Road, Cochin- 682018. [e- mail ID: cccochin@nic.in; ccu-cexcok@nic.in]
2. The Commissioner of State Goods and Services Tax Department, Tax Towers, Karamana, Thiruvananthapuram – 695002.
3. The Commissioner of Central Tax and Central Excise,Thiruvananthapuram Commissionerate, GST Bhavan,Statue,Thiruvananthapuram. (e-mail id: commr-tvmhqrs@gov.in)

Copy to:-

1. The Additional Commissioner, TPS (HQ),Thiruvananthapuram.
2. The Deputy Commissioner, ITMD,O/o the Commissioner of State tax, Thiruvananthapuram.
3. The Assistant Commissioner/State Tax Officer, Tax Payer Services Circle, Kazhakoottam,Thiruvananthapuram.
4. The Superintendent, Central Tax,Thiruvananthapuram South Division, Chalai Range.

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